

**Children's Services Council of Leon County (CSC Leon)
Finance and Budget Committee Meeting**

Wednesday, October 12, 2022, 5:30 p.m.
The Southern Group
123 S. Adams Street, Tallahassee, FL 32301

*Members of the public can view the meeting via live stream, when available, on this YouTube channel:
<https://www.youtube.com/channel/UCc74A9evhLxbHlrH63-clbQ>.*

AGENDA

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. General Public Comment
- V. Overview of the Financial Audit Requirements for CSCs
- VI. Draft of Request for Proposals for Financial Audit Services
 - A. Review of Draft RFP
 - B. Public Comment
 - C. Approval of Committee Recommendation for Draft RFP for Financial Audit Services
- VII. Next Meeting Date
- VIII. Next Meeting Agenda
- IX. Committee Member Comments
- X. Adjournment

From: [Cecka Rose Green](#)
To: [Paul Mitchell](#)
Cc: [Dina Snider](#); [Jacinta Clay](#); croe@bmlaw.com; [Holly McPhail](#)
Subject: Regarding procurement requirement for Financial Audit Services
Date: Tuesday, September 27, 2022 6:30:33 PM
Attachments: [image001.png](#)
Importance: High

Hi Paul—

Hope you are hunkering down for this storm coming our way.

I want to follow up with you regarding the procurement for Financial Auditing Services that was discussed during the last Council meeting.

After conferring with the General Counsel, CSC Leon must comply with [Section 218.391, F.S.](#) As such, we must prepare a procurement for financial audit services in accordance with the statutes.

Staff is getting examples of such procurement from our sister CSCs to keep from reinventing the wheel and will have a draft of such for the next Finance and Budget Committee meeting. Since we must have the audit completed and submitted to DFS by June 30, 2023, I am suggesting the following loose timeline; if all goes as planned, we will have engaged the firm by February 2023, which gives them three months to complete the audit (March, April, and May), with the month of June as additional time.

Finally, I am wondering if we MUST do this process each year, or if we can have a contract that allows us to extend on a year-to-year basis, with say three renewals; so, if all goes well with the selected firm, we could choose to keep them for up to three years and only have to do an RFP at the end of that third year. Chris, this may be a question for you. Fred seems to think we can do something like this to keep us from having to do this every year. We will ask other CSCs what they do, as well.

Let us know what you think.

Thanks, and stay safe!!

Ceek

Target Date	Audit Activity	Completed
Thursday, September 15, 2022	Designation of Audit Committee	<u>Done</u> —designated the Finance and Budget Committee; Paul Mitchell, Treasurer, Chair
Weeks of October 3 - 14	F&B Committee Meeting to review the draft RFP	
Thursday, October 20, 2022	Present the draft RFP to the full Council	
Thursday, November 17, 2022	Approve the final RFP	
Friday, November 18, 2022	Release the RFP with a 28-day period to receive proposals	

Friday, December 16, 2022, by 2:00 p.m.	Deadline to receive proposals	
Friday, December 16, 2022, at 2:15 p.m.	Public opening of the received proposals	
Monday, December 19, 2022, by 11:00 a.m.	F&B Committee members to receive all proposals to review and score	
Thursday, January 5, 2023	F&B Committee meeting to (1) present scores, (2) rank proposals and (3) formulate Committee recommendation for financial audit services, to be presented to the full Council at the January 19 Council meeting.	
Thursday, January 19, 2023	F&B Committee recommendation presented to the full Council for consideration and approval	
Friday, January 20, 2023	Staff to contact the chosen firm to confirm pricing and secure letter of engagement signed by CSC and firm.	



Cecka Rose Green, CPM (she/her)
Executive Director

Children's Services Council of Leon County

✉ cgreen@cscleon.org | ☎ 850.597.0863

🌐 www.cscleon.org | LinkedIn : FB : IG : TW :

@CeckaRoseGreen

* Please be advised that Florida has a broad public records law and all correspondence to me via email may be subject to disclosure. Under Florida records law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact me by phone or in writing.

Request for Proposals (RFP)
Auditing Services
Children’s Services Council of Leon County (CSC Leon)

SECTION 1 – INTRODUCTION

The Children’s Services Council of Leon County (“CSC Leon”) seeks to establish, through this Request for Proposals (“RFP”), a contract for auditing services by persons or entities qualified to perform audits of independent special districts of the State of Florida pursuant to Florida Statue. Specifically, CSC Leon seeks a vendor to perform:

1. Financial and compliance auditing services for fiscal year 2020-2021 (May 1, 2021 - September 30, 2021).
2. Financial and compliance auditing services for fiscal year 2021-2022 (October 1, 2021 - September 30, 2022).

CSC Leon has developed a draft Statement of Work (“SOW”) for the Contract, which is attached as Schedule A to the draft Contract which is included as Exhibit I.

SECTION 2 – SOLICITATION PROCESS

A. Overview

This RFP is a method of competitive solicitation under CSC Leon’s Purchasing Regulation. Those interested in submitting a Response are to comply with all terms and conditions described in this solicitation. CSC Leon will hold a public opening of the Responses at the date, time, and location provided in the Timeline of Events.

During the evaluation phase, the solicitation committee will independently evaluate all Responses, except those deemed non-responsive, against the published evaluation criteria. The scores of each solicitation committee member will be aggregated and then reviewed by the solicitation committee at a public meeting to reach consensus on a final ranking and recommend Contract award. The CSC Leon Governing Council will take up the recommendation at a subsequent public meeting and make the final decision concerning Contract award. CSC Leon will determine final contract terms, including the SOW, upon selection.

B. Questions and Answers

Submit all questions about the RFP in writing to the Purchasing Official via email. The deadline for submission of questions is reflected the Timeline of Events.

CSC Leon reserves the right to accept or reject any or all requests for clarification, either in whole or in part, and may require requests to be clarified or supplemented through additional

written submissions. Respondents will be notified of the rejection of their request for clarification. Oral requests for clarification will not be accepted.

CSC Leon's responses to questions will be posted on the CSC Leon website at www.cscleon.org/announcements. Respondents unable to download responses should direct their requests for hard copies via e-mail to the Purchasing Official. Answers to questions will be published as an addendum to and, as such, an integral part of this RFP.

CSC Leon does not guarantee the validity or reliability of information obtained from other sources. If it becomes necessary to revise any part of this RFP, an addendum will be posted on the CSC Leon website at www.cscleon.org/announcements. The Respondent is responsible for checking the website for any addenda or clarifications.

C. Timeline of Events

The table below contains the anticipated timeline of events for this solicitation. The dates and times are subject to change. The Respondent is responsible for ensuring that CSC Leon receives all required documentation by the dates and times (Eastern time) specified below (or as revised by ITN addenda).

Nov. 18, 2022	Procurement Released	By 5:00 PM
Nov. 30, 2022	Deadline to submit questions to the Purchasing Official	By 12:00 PM
Dec. 5, 2022	Publication of CSC Leon's answers to Respondents' questions	By 5:00 PM
Dec. 16, 2022	Deadline to submit Response to the Purchasing Official	By 2:00 PM
Dec. 16, 2022	Public Opening of All Responses	At 3:00 PM
Dec. 16-30, 2022	Evaluation Phase	
Jan. 5, 2023	Solicitation Team Public Meeting to Rank Responses and Recommend Award	At TBA
Jan. 6, 2023	Purchasing Official Communicate Recommendation of Award	By 12:00 PM
Jan. 19, 2023	CSC Leon Governing Council Meeting to Consider Recommendation of Award	At 4:00 PM
Feb. 1, 2023	Anticipated Contract Start Date	

D. Response Submittal and Deadline

Submit one bound copy via postal or commercial courier services AND one electronic copy via email to the purchasing official of the complete Response by the deadline indicated in the Timeline of Events. Submit Responses to CSC Leon care of the Purchasing Official at the delivery address reflected on the RFP cover page. Facsimile transmissions will not be accepted. All bound responses must be submitted in a sealed envelope or box and must be marked "RFP for CSC Leon Auditing Services." CSC Leon accepts no responsibility whatsoever for failure to

deliver or late delivery by postal or commercial courier services. Failure by postal or commercial courier services to meet the response deadline may result in disqualification.

SECTION 3 – RESPONSE FORMAT AND CONTENTS

Prepare the Response in a clear, comprehensive, and concise manner with **four separately tabbed sections, A through D**. Do not include any appendix or attachment beyond these sections. Attachments within sections are permissible, e.g., resumes within Tab B. Respond using no smaller than 12-point font. Tables and graphs are exempt from the font requirement but must be readable.

- A. Cover Letter **(add detail)**
- B. Respondent Experience, Qualifications and References **(add detail)**
- C. Pricing **(add detail)**
- D. Proposed Changes **(add detail)**

SECTION 4 – EVALUATION OF RESPONSES

A. Overview

The CSC Leon solicitation team members will independently evaluate written Responses and Vendor Presentations, except those deemed non-responsive, using the criteria below. The individual and aggregate scores will be published and then reviewed by the solicitation committee at a public meeting to reach consensus on a final ranking and used to recommend an award.

Evaluation Category	Criteria Description	Points
Experience, Qualifications and References	Detailed organizational structure that reflects business philosophy, financial capabilities, project experience, expertise, stability, history of on-time and on-budget service delivery, and positive, recent references	20
Proposed Pricing		30
Total possible		50

EXHIBIT 1 – DRAFT STATEMENT OF WORK

A. Purpose

The scope of work will include an independent audit of The Children's Services Council of Leon County.

1. Financial and compliance auditing services for fiscal year 2020-2021 (May 1, 2021 - September 30, 2021).
2. Financial and compliance auditing services for fiscal year 2021-2022 (October 1, 2021 - September 30, 2022).

The audit shall be conducted in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA), the AICPA industry guide, Audits of State and Local Governmental Units and generally accepted accounting principles promulgated by the Governmental Accounting Standard Board (GASB). The audit shall be a finance and compliance type audit that will comply in every respect with the provisions and requirements of Florida Statutes 11.45; any accompanying regulation, Chapter 10.550 of the Rules of the Auditor General for the State of Florida which constitutes an integral part of this Request for Proposal.

B. Deliverables

1. Auditing services for FY 2020-2021: May 1, 2021 - September 30, 2021

Vendor will review of all financial statements, basic financial statements and notes to the financial statements as applicable for fiscal year 2020-2021 for analysis of mathematical and compliance integrity.

Vendor will complete an audit report by a certified public accountant to include:

- a. Audit findings on internal control and compliance, management letter, schedule of findings and questioned costs.
- b. Management letter to include:
 - i. Statement describing the results of the auditor's determination
 - ii. Statement that the auditor applied financial condition assessments pursuant to Section 10.556(8) Rules of the Auditor General.
- c. Supplemental information as applicable such as budgetary comparison information.

2. Auditing services for FY 2021-2022: October 1, 2021 - September 30, 2022

Vendor will review of all financial statements, basic financial statements and notes to the financial statements as applicable for fiscal year 2021-2022 for analysis of mathematical and compliance integrity.

Vendor will complete an audit report by a certified public accountant to include:

- a. Audit findings on internal control and compliance, management letter, schedule of findings and questioned costs.
- b. Management letter to include:
 - i. Statement describing the results of the auditor's determination
 - ii. Statement that the auditor applied financial condition assessments pursuant to Section 10.556(8) Rules of the Auditor General.
- c. Supplemental information as applicable such as budgetary comparison information.

C. Timeline & Payment Schedule

CSC Leon anticipates issuing a contract commencing February 1, 2023, and concluding June 30, 2023, to correspond with the completion and submission of audit reports corresponding to FY 2020-2021 and FY 2021-2022. This contract is eligible for annual renewal for up to three years.

<i>Deliverable</i>	<i>Preparation Dates</i>	<i>Report Due Date</i>	<i>Contract Payment</i>
Financial Audit report, FY 2020-2021	Feb 2023	March 15, 2023	35%
Financial Audit report, FY 2021-2022	March – April 2023	May 1, 2023	65%