



**HEARTLAND WORKFORCE INVESTMENT BOARD, INC.
D/B/A CAREERSOURCE HEARTLAND**

**Local Workforce Board 19 serving
DeSoto, Hardee, Highlands and Okeechobee Counties**

**REQUEST FOR PROPOSAL:
AUDITING SERVICES**

Audit Period: July 1, 2024 — June 30, 2025

Release Date
January 24, 2025

Deadline for Receipt of Responses
March 3, 2025, by 3:00 PM EST

INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:

Melody Snider, Executive Assistant
CareerSource Heartland
5901 US Hwy 27 S, Suite 1
Sebring, Florida 33870
863-385-3672 x1317
Fax: 863-382-9067

REQUEST FOR PROPOSAL
Auditing Services

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SECTION I
RFP CALENDAR AND PROCESS

A. Solicitation Timetable

RFP Issued	January 24, 2025
Clarification Requests	February 7, 2025, 3:00 PM EST
Deadline for Receipt of Responses	March 3, 2025, 3:00 PM EST
Funding awards	On or about April 23, 2025
Contract Start Date	July 1, 2025
Contract End Date	June 30, 2026

B. Method of Solicitation

A Request for Proposal (RFP) is being used as the method of solicitation to seek to assure the greatest degree of open competition and to obtain the best technical responses and services at the best possible price. Public notices of this RFP have been distributed to organizations representing the purpose of the solicitation and to agencies/organizations on the CareerSource Heartland Bidders List and posted to the CareerSource Heartland website.

The purpose of the RFP is to obtain the services of a qualified Certified Public Accounting firm, whose principal officers are independent Certified Public Accountants, licensed by the State of Florida, herein referred to as the "Proposer".

C. Cone of Silence

All Proposers to this solicitation are limited by the "Cone of Silence" surrounding solicitations and prohibitions against ex parte communications. The "Cone of Silence" prohibits communications regarding this solicitation between a current or potential contractor and any CareerSource Heartland Board member, staff, or any other person serving as a selection committee member during this solicitation process. Proposers not adhering to this requirement risk immediate disqualification of their response.

D. Request for Clarification

All questions regarding the clarification of any requirement, standard or question in this RFP because of any alleged ambiguity, conflict, discrepancy or omission or other alleged error must be received by CareerSource Heartland no later than **3:00 PM EST on February 7, 2025**. Written requests should be faxed to Melody Snider at (863) 382-9067 or emailed to msnider@careersourceheartland.com.

1. CareerSource Heartland reserves the right to accept or reject any or all request(s) for clarification, either in whole or in part, and may require requests to be supplemented through additional written submissions.
2. Oral requests for clarification shall not be accepted.

All written requests for clarification accepted by CareerSource Heartland along with corresponding responses will be posted on the CareerSource Heartland website at www.careersourceheartland.com.

SECTION II

GENERAL SPECIFICATIONS

A. Introduction

Heartland Workforce Investment Board, Inc. doing business as CareerSource Heartland, is a 501(c)(3) not-for-profit corporation, which operates as a demand-driven and business focused public-private partnership. Through oversight provided by the local elected officials from DeSoto, Hardee, Highlands, and Okeechobee counties, our Board of Directors offers workforce development related growth opportunities to business customers and job seekers throughout our four-county service delivery area.

CareerSource Heartland is the designated grant recipient and administrative entity for the operation of federal Workforce Innovation and Opportunity Act (WIOA) and Temporary Assistance for Needy Families (TANF) programs, as well as other federal and/or state programs for Local Workforce Development Board (LWDB) 19.

CareerSource Heartland is requesting proposals from qualified Certified Public Accounting firms to provide audit services. Auditing activities are to be performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS), and the guidelines set by the U.S. Department of Labor and any other specifications as may be necessary. Responses should illustrate experience with governmental and non-profit organizations.

Florida Department of Commerce (FloridaCommerce) assists LWDBs in complying with the Federal and State Single Audit Acts and ensures that its duties as a pass-through entity are accomplished. In addition, CareerSource Florida (CSF) and FloridaCommerce have established special guidelines concerning audit quality that LWDBs are expected to follow.

General Organizational Information

- CareerSource Heartland has a 2024-25 annual budget of approximately \$3.7 million
- Two (2) bank accounts are maintained
- Accounting records are maintained using Abila MIP Fund Accounting software
- Payroll services are provided by Paychex, Inc.
- CareerSource Heartland is a direct service provider of WIOA Adult and Dislocated Worker, TANF, and other federal and state funded program services.
- CareerSource Heartland currently contracts with one (1) agency to provide youth services throughout the region. Files are created and reside with our contractor for approximately 175 participants during the year.

General Audit Requirements

Selected CPA firm shall conduct an annual audit in accordance with the following:

- Auditing standards generally accepted in the United States of America (U.S. GAAS)
- Standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States
- Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
- Florida Single Audit Act, FS 215.97

CareerSource Heartland staff will be available to provide technical assistance with the provision of information needed to perform a financial and compliance audit. CareerSource Heartland staff will also respond to requests for information, provide documentation or offer other assistance that may be reasonably necessary during the review.

CareerSource Heartland will provide copies of prepared reports, statements and schedules for the auditor. In addition, CareerSource Heartland will provide the auditor with reasonable workspace, desk and chair, and with access to telephone, fax, data line, and copier.

B. Services Solicited

CareerSource Heartland is seeking proposals for auditing services from Certified Public Accounting firms, whose officers are independent Certified Public Accountants, licensed by the State of Florida, to perform a financial and compliance audit for the fiscal year ending June 30, 2025. CareerSource Heartland may also request additional services, if mutually agreeable, provided that those services do not interfere with the firm's independence required by Government Auditing Standards.

The audit of CareerSource Heartland is to be performed in accordance with the standards indicated on page 3, General Audit Requirements.

Minority or female-owned businesses, and community-based organizations are encouraged to apply. No individual shall be excluded from participation in, denied benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with any services provided under the RFP because of race, color, religion, sex, national origin, age, handicap, or political affiliation or belief.

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The scope of the audit will include a financial and compliance audit for WIOA, TANF and several other workforce employment and training development programs.

1. Funds to be audited

- a. Workforce Innovation and Opportunity Act (Adult, Youth, and Dislocated Workers)
- b. Temporary Assistance to Needy Families (TANF) – Welfare Transition Program
- c. Other funding that may be provided to CareerSource Heartland

Note: Reference information for WIOA and TANF programs is available on the internet at www.doleta.gov and www.state.fl.us/dles

The projected funds to be audited for the fiscal year ended June 30, 2025 are estimated as follows:

Program Title/Description	CFDA Number(s)	Projected Funds
Florida Department of Commerce – Workforce Innovation and Opportunity Act	17.258, 17.259, 17.278	\$2,250,369
Florida Department of Commerce– TANF – Welfare Transition Program	93.558	\$751,619
U.S. Department of Labor/U.S. Department of Agriculture/State of Florida – Other Programs	Various	\$703,101
Total Projected Funding		\$3,705,089

2. Services

- a. The auditor must examine the status of compliance with state and federal laws governing structure, functions, and mission of CareerSource Heartland and report any material non-compliance.
- b. The auditor is required under federal and Florida Department of Commerce (FloridaCommerce) audit guidelines to test compliance with federal and state cash management requirements and report any material problems.
- c. It is essential that the audit firm test CareerSource Heartland reconciliation of its financial records to FloridaCommerce’s Subrecipient Enterprise Resource Application (SERA) reporting system and report compliance in the audit notes.
- d. The auditor shall prepare and submit a Management Letter to the CareerSource Heartland Board of Directors for those findings and observations not included in the audit report, as well as a verbal briefing at the exit conference between representatives of CareerSource Heartland and the Proposer to be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with CareerSource Heartland, and should include financial, internal control and program compliance observations and recommendations as well as an explanation of the opinions expressed by the auditor and discussion of the significance of any audit findings.
- e. The Proposer shall deliver five (5) bound original Final Audit reports to CareerSource Heartland no later than November 30, 2025. A representative (or representatives) of the auditing firm will present a verbal report to the CareerSource Heartland Board of Directors no later than the January 2026 Board meeting.

C. Contract Terms

Contract Term will be one (1) year (2025-2026 for the 2024-2025 fiscal year) with an option to renew for four (4) additional one-year periods subject to satisfactory performance and available funding. The cost for the optional periods will be agreed upon by CareerSource Heartland and the Proposer. It is anticipated that the cost for optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

Note: As indicated in Florida Department of Commerce's (FloridaCommerce) Grantee/Subgrantee Agreement with Local Workforce Development Boards, "The previous audit firm may be awarded the new contract for audit services through the competitive procurement process if the lead partner of the audit firm had not been engaged as the lead partner with the Board for any of the previous five years.

Specific contract terms, conditions, and method of payment are a component of the contract negotiation process and the successful Proposer shall negotiate the final contract in good faith.

CareerSource Heartland reserves the right to terminate its contract with the selected audit firm at any time performance expectations are not met. These performance expectations will be delineated in the contract to be negotiated with selected firm.

D. Available Funding

Any contract negotiated will be subject to the availability of funds to CareerSource Heartland.

This RFP for auditing services is fully supported by the U.S. Departments of Labor, Health and Human Services, and Agriculture, and Florida Department of Commerce, as part of awards totaling \$3,705,089.

E. Payment

Payment will be made when CareerSource Heartland has determined that the total work effort has been satisfactorily completed. Should CareerSource Heartland reject the report, the President/Chief Executive Officer will notify the Proposer in writing of the reason(s) for the rejection. The right to reject a report shall extend throughout the term of the contract and for ninety (90) days after the Proposer submits the final invoice for payment.

Progress payments will be allowed to the extent that CareerSource Heartland can determine that satisfactory progress is being made.

Upon delivery of five (5) copies of the Final Report to CareerSource Heartland, and upon acceptance and approval, the Proposer may submit an invoice for the balance due on the contract for the audit.

F. Deliverables

All audit reports prepared under the contract will be reviewed by CareerSource Heartland and its funding sources to ensure compliance with General Accounting Office's (GAO) Government Auditing Standards and other appropriate audit guides.

An exit conference between representatives of CareerSource Heartland and the Proposer will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with CareerSource Heartland and should include internal control and program compliance observations and recommendations.

Upon request, the Proposer will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs.

The audit work papers will be retained for at least five (5) years from the end of the audit period. All work papers are the property of CareerSource Heartland and must be provided in electronic format at the completion of the audit. The work papers will be available for examination by authorized representatives of the federal, state audit agencies, the General Accounting Office and CareerSource Heartland.

The Proposer is to transmit one copy of the Draft Audit Report and the IRS Form 990 to the CareerSource Heartland President/Chief Executive Officer no later October 31, 2025.

Reports may be submitted earlier than the above schedule. If the Proposer fails to make delivery of the audit reports within the time schedule specified herein, or if the Proposer delivers audit reports which do not conform

to all of the provisions of this RFP and the subsequent contract, CareerSource Heartland may, by written notice of default to the Proposer, terminate the contract in whole or in part. Under certain extenuating circumstances, the contracting agent may extend this schedule upon written request of the Proposer with sufficient justification.

Report preparation, editing, and printing shall be the responsibility of the selected accounting firm.

Five (5) copies of the final audit report will be submitted to CareerSource Heartland prior to final payment of the auditing contract and prior to or no later than November 30, 2025.

G. Confidentiality

The successful Proposer in the course of the Proposer's duties under the contract may handle or have access to confidential customer information, and to the extent required by any applicable federal or state law, or as requested by regulatory authority or as requested by CareerSource Heartland, shall keep confidential any and all such information. The Proposer agrees to keep information related to all contracts in strict confidence. Other than the reports submitted to CareerSource Heartland, the Proposer agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form, or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information while in the Proposer's possession. Proposer agrees to immediately notify CareerSource Heartland, in writing, in the event the Proposer determines or has reason to suspect a breach of this requirement.

H. Cancellation Clause

It should be understood that the submission of a proposal does not commit CareerSource Heartland to award a contract, to pay any costs incurred in the preparation of the response, or to procure or contract for services or supplies. CareerSource Heartland reserves the right to accept or reject any or all responses received as a result of this RFP, or to cancel and revoke this RFP, in whole or in part. At its sole discretion, CareerSource Heartland also reserves the right to terminate negotiations if acceptable progress is not occurring within a reasonable timeframe. All contract awards are subject to the availability of funds.

I. Omission from RFP

The apparent silence of this RFP and any addendum regarding any details or the omission from the RFP of a detailed description concerning any point shall be regarded as meaning that only the highest professional standards are to be maintained and that only professionalism of the highest quality is expected and shall be utilized at all times by the Proposer.

J. Indemnification

For Florida Governmental Entities. The Proposer shall indemnify and hold harmless CareerSource Heartland and its officers, employees, agents, servants, agencies and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which CareerSource Heartland and its officers, employees, agents, servants, agencies or instrumentalities may incur as a result of any and all claims, demands, suits, causes of action or proceedings of any kind or nature arising out of, relating to or resulting from the performance of the contract by the Proposer or the Proposer's officers, employees, agents, servants, partners, principals or sub-contractors. The Proposer shall pay all claims and losses of any kind in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of CareerSource Heartland, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. Provided, however, this indemnification shall only be to the extent and within the limitations of Section 768.28 Florida Statutes, subject to the provisions of that statute whereby the Proposer shall not be held liable to pay a personal injury or property damage claim or judgment by any one person which exceeds the sum of \$200,000, or any claim or judgment or portions thereof, which, when totaled with all other claims or judgments paid by the Proposer arising out of the same incident or occurrence, exceed the sum of \$300,000 from any and all personal injury or property damage claims, liabilities, losses or causes of action which may arise as a result of the negligence of the Proposer or the Proposer's officers, employees, servants, agents, partners, principals or subcontractors.

All Entities Which are Not Florida Governmental Entities. The Proposer shall indemnify and hold harmless CareerSource Heartland and its officers, employees, agents, servants, agencies and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which CareerSource Heartland and its officers, employees, servants, agents, agencies or instrumentalities may incur as a result of any and all claims, demands, suits, causes of action or proceedings of any kind or nature arising out of, relating to or resulting from the performance of the contract by the Proposer or the Proposer's officers, employees, agents, servants, partners, principals or subcontractors. The Proposer shall pay all claims and losses in connection therewith and

shall investigate and defend all claims, suits or actions of any kind or nature in the name of CareerSource Heartland, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon. The Proposer expressly understands and agrees that any insurance policies required by this Contract or otherwise provided by the Proposer shall in no way limit the responsibility to indemnify, keep and save harmless and defend CareerSource Heartland, and its officers, employees, agents, servants, agencies and instrumentalities as herein provided.

The provisions of this indemnification shall survive the expiration of the contract and shall terminate upon the expiration of the applicable statute of limitation.

K. Non-Discrimination and Equal Opportunity

As a condition to the award of financial assistance from the Department of Labor under Title I of the Workforce Innovation and Opportunity Act (WIOA), the Proposer assures that it will comply fully with the non-discrimination and equal opportunity provisions of the following laws:

1. Section 188 of WIOA, which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIOA Title I – financially assisted program or activity.
2. Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color, or national origin.
3. Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities.
4. The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age.
5. Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.

The Proposer also assures that Proposer will comply with 29 Code of Federal Regulations (CFR) Part 37 and all other regulations implementing the laws listed above. This assurance applies to Proposer's operation of the WIOA Title I – financially assisted program or activity and to all agreements the Proposer makes to carry out the WIOA Title I – financially assisted program or activity. The Proposer understands the United States has the right to seek judicial enforcement of this assurance.

L. Operating Requirements

The Proposer must be an incorporated organization or a partnership that has been operating for at least two years licensed in the State of Florida.

M. Availability of Prior Reports

Interested Proposers who wish to review prior year audit reports must contact Melody Snider, CareerSource Heartland, 5901 US Hwy 27 S, Suite 1, Sebring, Florida 33870; 863-385-3672 ext. 1317.

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SECTION III
Response Package Submission Requirements

A. Submission Guidelines

Proposers are required to submit two original proposals containing an original signature, and five (5) copies of the proposal no later than 3:00 PM EST, March 3, 2025 to:

CAREERSOURCE HEARTLAND
ATTN: Melody Snider, Executive Assistant
5901 US HWY 27 South, Suite 1
Sebring, Florida 33870-2117

A copy of the proposal (preferably in MS Word Format) on thumb drive must also be included with the proposal.

Any response packages not reaching the aforementioned address by the aforesaid time and date will not be accepted by CareerSource Heartland. Any response packages received after the aforesaid date and time shall neither be considered nor evaluated by CareerSource Heartland and will be returned unread to the Proposer. No response packages will be accepted by electronic mail or facsimile.

For your convenience in preparing the response package, this RFP and attachments are available on our website, <http://www.careersourceheartland.com>.

Proposals must address all items requested for services in the specifications of the request. Current service providers, sub-recipients, and vendors (excluding the current CareerSource Heartland providers of the requested services), are disqualified and ineligible to submit a proposal under this solicitation.

B. Conditions Applicable

- CareerSource Heartland reserves the right to reject all proposals in whole or in part, and to accept any proposal that is deemed most favorable to CareerSource Heartland at the time and under the conditions stipulated in the specifications of this request.
- Non-conforming proposals will be considered non-responsive and are subject to return without review.
- CareerSource Heartland reserves the right to request additional information for clarification from Proposers, or to allow correction, or errors or omissions.
- CareerSource Heartland reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between CareerSource Heartland and the firm selected.
- Acceptable proposals shall, at a minimum, meet the specifications contained in this RFP.

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C. Proposers Experience

1. Prior Auditing Experience

The Proposer should describe its prior auditing experience in the following categories:

- WIOA and TANF programs
- Other similar programs funded by the State of Florida
- Other programs funded by the Federal Government
- Other similar county or local government activities
- Other nonprofit organizations
- Designing and/or installing systems in WIOA and TANF programs

2. Proposer should provide client references for similar audit services, to include client names, addresses, contact names, and telephone numbers.

3. Description of Organization, Size, and Structure

The Proposer should describe its organization, size (in relation to audits to be performed), and structure:

- Indicate whether the firm is in compliance with the registration, licensure and permit requirements to practice as a Certified Public Accounting firm in the state of Florida
- Provide the number of CPAs in the firm, and the maximum response time for auditing of a special nature (as for reporting of an illegal act)
- Indicate, if appropriate, that the firm is a small or minority-owned business
- Disclose any disciplinary action taken by the State Board of Accountancy within the last three years.

4. Staff Qualifications

The Proposer should describe the qualifications of staff to be assigned to the audit. Descriptions should include:

- a. overall supervision to be exercised
- b. composition of audit team by name, and prior experience and qualifications of each member

Only include resumes of staff to be assigned to the audit. Education, position in the firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, will be considered.

5. Understanding of work to be performed

The Proposer should describe its understanding of work to be performed, including audit procedures, and other pertinent information.

6. Certifications

The Proposer must sign, and include as an attachment to its proposal, the Certifications page Attachment A. It is expected that the Proposer will be familiar with the publications listed.

D. Proposed Scope of Services

- Discuss the proposed services the agency will be providing and the methods that will be used in the evaluation process.
- Submit a proposed methodology for providing the audit services, including a detailed plan explaining the process for implementing the services, including the Proposer's ability to immediately implement the service at the start of the contract period.
- Provide a tentative schedule for performing the key phases of this audit process.
- Describe the firm's procedures in monitoring the progress of the audit and communicating to CareerSource Heartland while the audit is in process.
- Describe the firm's specific policies, plans, procedures or techniques used to develop information for management letters.
- The Proposer shall include a statement of understanding of services requested as well as its ability and willingness to commit and maintain staffing, both number and level, to successfully conclude the audit services in a timely manner.

E. Deliverables/Budget and Fees

Describe specific deliverables that will be used for the basis of negotiation of the payment structure. Include a budget from which the deliverables are derived. If you are able to provide your services for a fixed fee, state the fee and services. The Proposer shall include the maximum fee for the audit, and a schedule of rates and hours for staff assigned to the audit and any other costs directly associated with the audit. In addition, the Proposer will furnish the hourly fees rates for staff positions involved in the audit.

F. Other Information

Please include any additional information not already requested that you may consider essential to your response. If there is no additional information to include, state, "There is no additional information we wish to present."

G. Attachments Requested – Attach copies of the following items (in order)

- Provide a copy of the most recent external quality control review (peer review), including whether the peer review included a review of the quality of governmental audits.
- Disclose any disciplinary action taken by the State Board of Accountancy within the last three (3) years. If none, so state.
- Disclose any current, pending or previous litigation actions, within the last three (3) years, taken against the firm. If none, so state.

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SECTION IV

Selection Process

A. Evaluation Process

CareerSource Heartland will conduct a review of all timely responses to this solicitation. Responses will be evaluated first to determine if all information required by the RFP is complete. Incomplete responses or those not satisfactorily addressing each requirement may be disqualified. A Proposer may include additional information and such information may or may not be considered by CareerSource Heartland during the evaluation process. Proposers are requested to be concise and complete in their responses.

Price is an important factor in selecting a Proposer. However, other factors in the competitive process will be considered and may take precedence over price. These factors may include, but are not limited to, quality of service offered; operating characteristics; technical innovations; administrative capability; previous experience in providing the same or similar services; and the ability to achieve the deliverables. CareerSource Heartland may elect not to award a contract to any Proposer under this solicitation. References may be checked, and background checks may be performed to verify information submitted in the responses.

Alternate means of accomplishing the requirements specified herein, with reasonable assurance of satisfactory results, will be considered and may be accepted, at its sole discretion without further addendum to this solicitation.

CareerSource Heartland may enter into negotiations with the Proposer(s) to achieve the best services for CareerSource Heartland. CareerSource Heartland reserves the right to accept one or more portions of competing Proposers' responses and use such portions to form an overall program in the best interests of the CareerSource Heartland. Further, CareerSource Heartland shall have the right to use any or all ideas or adaptations of the ideas presented in any response received pursuant to this solicitation. Selection or rejection of a response will not affect this right. CareerSource Heartland reserves the right to reject, at its sole discretion, any and all responses or portions thereof at any time without prior notice. CareerSource Heartland reserves the right to withdraw, at its sole discretion, this solicitation or any portion of this solicitation at any time without prior notice.

B. Award Decisions

Funding award decisions will be made on or about April 23, 2025. Successful proposer(s) will commence services July 1, 2025, covering the audit period of July 1, 2024 — June 30, 2025.

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C. Evaluation Criteria

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>
I. Prior experience auditing and/or designing and installing accounting systems	0 – 5
II. Prior experience auditing WIOA and WT programs	0 – 5
III. Prior experience auditing similar programs funded by the State of Florida	0 – 5
IV. Prior experience auditing programs financed by the Federal Government	0 – 5
V. Prior experience auditing similar county or local government activities	0 – 5
VI. Prior experience auditing nonprofit organizations	0 – 5
VII. Prior experience designing and/or installing accounting systems in WIOA or WT programs	0 – 5
VIII. Proposing organization size and structure (considering size in relation to audits to be performed.)	
1. Adequate size of the firm	0 – 5
2. Minority/small business	0 – 5
IX. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.	
1. Composition of Audit Team	0 – 10
2. Overall supervision to be exercised	0 – 5
3. Prior experience of the individual audit team members	0 – 10
X. Proposer's understanding of work to be performed.	
1. Adequate coverage	0 – 10
2. Realistic time estimates of each audit step	0 – 5
XI. Cost	0 – 20
<u>MAXIMUM POINTS</u>	<u>100</u>

SECTION V

Attachment A: CERTIFICATIONS/SIGNATURE PAGE

The individual signing below certifies that:

- A. He/she is authorized to contract on behalf of the Proposer.
- B. The Proposer is not involved in any agreement to pay money of other consideration for the execution of this agreement, other than to the employee of the Proposer.
- C. The prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The prices quoted in this proposal have not been knowingly disclosed by the Proposer prior to an award to any other Proposer or potential Proposer.
- E. There has been no attempt by the Proposer to discourage any other potential Proposer from submitting a proposal.
- F. The Proposer is a properly licensed Certified Public Accounting firm.
- G. The Proposer meets the independent standards of the Government Auditing Standards.
- H. That he/she is aware of, and will comply with, the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and, that 24 hours of this education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. That he/she had read and understands the GAO requirement of an external quality control (peer) review at least once every three years
- J. That he/she has read and understands the following publications, guidance and revisions relative to the proposed audits:
 - Auditing standards generally accepted in the United States of America (U.S. GAAS)
 - Standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States
 - Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
 - Florida Single Audit Act, FS 215.97
 - Workforce Innovation and Opportunity Act and Florida's Workforce Innovation Act of 2000.
 - Department of Economic Opportunity's AWI FG 05-019 and amendments.
 - Florida Statutes, Rules of the Auditor General and Rules of the Executive office.
- K. He/she has read and understands all the information in the Request for Proposal, including the information on the programs to be audited.
- L. That the Proposer, and any individuals to be assigned to the audit, does not have a record of substandard audit work, has not been debarred or suspended from doing work with any Federal, State or local government, and/or has not been found in violation of any state or AICPA professional standards.

Proposing Firm Name

Printed Name and Title of Representative

Signature

Date