

REQUEST FOR PROPOSAL FOR  
**FORENSIC FINANCIAL AUDIT**  
EARLY LEARNING COALITION OF SOUTHWEST  
FLORIDA, INC.



Early Learning Coalition of Southwest Florida, Inc.

2675 Winkler Ave, Ste 300

Fort Myers, FL 33901

Phone: 239-935-6101, Fax: 239-935-6187

Date RFP Available: October 3, 2023

Closing Date and Time: October 13, 2023/5:00 PM (EST)

## Table of Contents

- I. GENERAL INFORMATION**
  - A. Background
  - B. Statement of Purpose
  - C. Required Qualifications
  
- II. RFP PROPOSAL PROCESS**
  - A. Single Point of Contact
  - B. Proposer Disqualification
  - C. Cone of Silence
  - D. Inquiries
  - E. Rejection of Proposal and Waiver of Minor Irregularities
  - F. Notice of Contract Award
  - G. Protest and Disputes
  - H. Appeals
  - I. Evaluation Process
    - 1. Evaluation Criteria
    - 2. Oral Presentation
  
- III. MINIMUM PROGRAMMATIC REQUIREMENTS**
  - A. General Statement of Services
  - B. Reporting and Communication
  - C. Specific Deliverables to the Early Learning Coalition
  - D. Coalition's Responsibility
  - E. Cost Reimbursement
  - F. Coordination with Early Learning Coalition Chief Financial Officer
  - G. Regular Meetings
  - H. Audit Administration, Other
  
- IV. INSTRUCTIONS TO PROPOSER**
  - A. Response to Content
    - 1. Application
    - 2. Title Page
    - 3. Proposer Responses
  - B. Format
  - C. Submission
  - D. Presentation
  - E. Trade Secrets
  - F. Cost of Preparation of Proposal
  - G. Other Required Information
  
- V. APPENDICIES**
  - A. Appendix A – RFP Timetable/Important Dates
  - B. Appendix B – Application Information
  
- VI. EXHIBITS**
  - A. Exhibit I – Acceptance of Contract Terms and Conditions
  - B. Exhibit II- Initial Screening of Fatal Flaws
  - C. Exhibit III - Quantitative Evaluation Criteria
  - D. Exhibit IV - Request for Proposal Acknowledgment Form

- E. Exhibit V - Non-Collusive Affidavit Form
- F. Exhibit VI - Statement of No Involvement
- G. Exhibit VII – Certification Regarding Debarment, Suspension and Other Responsibility Matters Primary Covered Transaction
- H. Exhibit VIII – Certification & Sworn Statement Pursuant to Section 287.133(3)(a), Florida Statutes, on Public Entity Crimes
- I. Exhibit VIII – Non-Discriminatory Statement
- J. Exhibit X – Certification Regarding Lobbying
- K. Exhibit XI – Certification Regarding Drug-Free Workplace
- L. Exhibit XII – Financial and Compliance Audit Requirements

## I. GENERAL INFORMATION

### A. Background

The Early Learning Coalition of Southwest Florida, Inc. (the “Early Learning Coalition”) is a Florida non-profit corporation and IRC §501(c)(3) charitable organization dedicated to ensuring quality early care and education for children in Collier, Glades, Hendry, and Lee counties. Through a variety of affordable and innovative early education and voluntary pre-kindergarten programs, the Early Learning Coalition serves more than 11,700 children aged from birth to 9 years old and their families.

In 1999, the Florida Legislature enacted the School Readiness Act (s. 411.01, F.S.), which consolidated each of the early childhood education and childcare programs into one integrated program of school readiness services. The Florida Legislature has currently authorized the Division of Early Learning (DEL) to administer both programs through the Early Learning Coalitions at the county or multi-county level. The Coalition assists parents of children birth to kindergarten by providing opportunities to enhance their child’s educational success.

The Coalition is charged with assessing the early care and educational resources available in our community and developing local plans to address identified needs of children and their families. The Coalition plans, funds and oversees a system of services designed to help ensure that children are ready for school when they enter kindergarten. In addition, the Coalition helps give parents support services to enable them to be stable and strong.

### B. Statement Of Purpose

The purpose of this Request for Proposals (hereinafter referred to as “RFP”) by the Early Learning Coalition is to procure a contract with a qualified firm of certified public accountants to perform a forensic audit of financial records for FY 2021-2022 and FY 2022-2023, with the option of auditing of auditing financial statements for the first two quarters of FY 2023-2024. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial and compliance audits in the Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the OMB Circular OMB A-133, and will include tests of accounting standards, a determination of major program(s) in accordance with OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organization, Section 215.97, Florida Statutes and Rules of the Auditor General, Chapter 10.650. Through the RFP, the Early Learning Coalition will select one or more Proposers to provide the services described herein and reserves the right to execute multiple contracts as deemed necessary to provide the requested services to the different programs offered by our organization. Responding to this procurement does not create a contract with the Coalition, nor does it guarantee that a contract will be awarded by the Coalition. The Early Learning Coalition reserves the right to cancel this procurement at its sole discretion at any time and for any reason in the best interests of the Early Learning Coalition.

It is the Proposer’s responsibility to examine this RFP, to understand the Early Learning Coalition’s requirements and to submit its proposal (“Proposal”) in a timely, complete, and procedurally correct manner. The services described in this RFP will be procured in accordance with s. 287.057, F.S. Contract(s) resulting from this solicitation, if any, are anticipated to commence **October 3, 2023**, and end on **October 13, 2023**, and will be awarded through written notice to qualified and responsive Proposer(s) who(se) proposal is determined to be most advantageous to the Early Learning Coalition, taking into consideration price, quality, and other criteria. The initial term of the Contract shall be for a period of six (6) months (unless otherwise specified) and may be renewed for a period not to exceed the greater of five (5) years or the term of the original contract, subject to Proposer’s successful performance under the Contract and the availability of funding.

### C. Required Qualifications

The selected Auditing firm must provide Certified Public Accountants (CPA), who are also Certified in Financial Forensics (CFF) and have specific experience in auditing governmental entities and/or early learning coalitions.

## II. RFP PROPOSAL PROCESS

### A. Single Point of Contact

The single point of contact is the staff member identified by the Coalition to manage the process of the RFP. The only contact person with respect to any or all aspects of this RFP is Wynetta Upshaw, Chief Administrative Officer.

Forensic Financial Audit Proposal  
 Attn: Risk Management  
 2675 Winker Ave, Ste. 300  
 Email: [elc.contracts@elcofswfl.org](mailto:elc.contracts@elcofswfl.org)

### B. Proposer Disqualification

In accordance with s. 287.133, F.S., any individual, entity, or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Proposal for a period of 36 months following the date of being placed on the convicted vendor list, whether as a Proposer, a member of a Proposer, or a subcontract of a Proposer.

In accordance with s. 287.134, F.S., any individual, entity, or affiliate who has been placed on the discriminatory vendor list may not submit a proposal for a period of thirty-six (36) months following the date of being placed on the discriminatory vendor list, whether as a Proposer, a member of a Proposer, or a subcontractor of a Proposer.

The failure to have performed any contractual obligations with the Early Learning Coalition in a manner satisfactory to the Early Learning Coalition shall also constitute sufficient cause for disqualification. To be disqualified as a Proposer under this provision, the Proposer must have:

1. Previously failed to satisfactorily perform in a contract with the Early Learning Coalition, been notified by the Early Learning Coalition of the unsatisfactory performance, and failed to correct the unsatisfactory performance to the satisfaction of the Early Learning Coalition; or;
2. Had a contract terminated for cause by the Early Learning Coalition, by any other State agency

### C. Cone of Silence

All parties to this solicitation shall be bound by a “**Cone of Silence**” surrounding solicitations and prohibitions against ex parte communication. During the Cone of Silence, respondents to this solicitation or persons acting on their behalf may not contact, between the release of the solicitation and the end of the seventy-two (72) hour period following the agency posting the notice of intended award, excluding Saturdays, Sundays and state holidays, any of the following: (a) Coalition board members; (b) any Early Learning Coalition staff; (c) any proposal evaluation committee members; and/or (d) any member of the executive or legislative branch regarding any aspect of this solicitation.

Respondents directly contacting board members, staff, or proposal evaluation committee members risk disqualification of their response from consideration. Written communications are

allowable at any time, but only if addressed to the designated contact person.

#### **D. Inquiries**

Offerors may submit only written inquiries to the Coalition for clarification regarding this RFP on or before 12:00 PM Eastern Standard Time no later than **October 6, 2023**. All inquiries requesting clarification regarding this RFP must be submitted in writing via email to the single point of contact: Chief Administrative Officer at via email [elc.contracts@elcofswfl.org](mailto:elc.contracts@elcofswfl.org). Inquiries made by phone will not be accepted. Responses to written inquiries will be posted on the web site: [www.elcofswfl.org/request-for-proposals/](http://www.elcofswfl.org/request-for-proposals/) no later than 5:00 PM on **October 9, 2023**, Eastern Standard Time. It is the responsibility of the Contractor to ensure that the written inquiry has been received by contact person listed above. Information obtain from any other source is not official and should not be relied upon.

#### **E. Rejection of Proposals and Waiver of Minor Irregularities**

The Early Learning Coalition reserves the right to reject any Proposals received pursuant to the RFP if such action is in the best interest of the Early Learning Coalition as determined in its sole and absolute discretion. The Early Learning Coalition shall have the right, but not the obligation, to waive any minor irregularities in submitted Proposals if doing so would serve the best interests of the Early Learning Coalition, as determined in its sole and absolute discretion. For purposes of this Section I, a minor irregularity shall mean a variation from the RFP terms and conditions that does not affect the price of the Proposal, does not give the Proposer an advantage or benefit not enjoyed by other Proposer(s), and/or does not adversely impact the interest of the Early Learning Coalition.

#### **F. Notice of Contract Award**

The Contract shall be awarded to the Proposer whose Proposal is Award determined to be most advantageous to the Early Learning Coalition, taking into consideration price and technical merits.

#### **G. Protests and Disputes**

Any unsuccessful Proposer who is adversely affected by the Early Learning Coalition's decision concerning a procurement solicitation or contract award under this RFP may protest such decision by filing a protest in compliance with s. 120.57(3), F.S. A Proposer may file a notice of protest in writing within seventy-two (72) hours after the posting of the notice of decision (or intended decision), and may file a formal written protest within ten (10) days after the date the notice of protest is filed as required by s. 120.57(3), F.S. Failure to file a timely notice of protest shall constitute a waiver of the Proposer's rights to any proceedings under Ch. 120, F.S.

Any Proposer desiring to file a formal written protest to this RFP must accompany such protest with a bond payable to the Early Learning Coalition in an amount equal to one percent (1%) of the estimated Contract amount in accordance with s. 287.042(2)(c), F.S. The bond shall be conditioned upon the payment of all costs which may be adjudged against the Proposer in any administrative hearing in which the action is brought and in any subsequent appellate court proceedings. In lieu of a bond, the Early Learning Coalition may accept a cashier's check, official bank check, or a money order in the amount of the bond.

Failure to file the proper bond at the time of filing the formal written protest will result in a denial of the protest.

The notice of protest must be submitted to the Early Learning Coalition's CEO at 2675 Winkler Ave, Ste 300, Fort Myers, FL 33901 in writing within seventy-two (72) hours of the Notification of Intent'

to Award. The formal written protest must be submitted within ten (10) days after the date the notice of protest is filed and must fully identify the facts resulting in the contested issues. The protest procedure shall be governed by s. 120.57(3), F.S.

## H. Appeals

1. Unsuccessful Proposers affected by the denial, determination of eligibility, or ineligibility for contract award by the Early Learning Coalition with respect to any federal or state funded program or activity may appeal if the action or decision of the Early Learning Coalition is alleged by the Proposer to be:
  - a) In violation of applicable federal or state law;
  - b) Based upon an error of material and relevant facts; or
  - c) Invalid because of an alleged denial of procedural due process.
  
2. Unsuccessful Proposers affected by the denial, determination of eligibility, or ineligibility for contract award by the Early Learning Coalition with respect to any federal or state funded program or activity may not appeal if:
  - a) The Proposer agrees that the procurement process was fair;
  - b) The Proposer's score was acceptable for funding but budget limitations, due to program allocations or the availability of funds, prevented the proposal from being funded;
  - c) No error of material and relevant fact occurred, but the Proposer does not agree that the proposed services failed to satisfy the technical requirements of the competitive procurement process; and/or
  - d) The Proposer was awarded funding, but the Proposer does not agree with the amount awarded.

## I. Evaluation Process

The Early Learning Coalition shall conduct a comprehensive review of the responses to the solicitation by convening a proposal evaluation committee. The composition of the evaluation committee will depend on the total potential dollar value of the award and whether it is programmatic or administrative as determined by the Early Learning Coalition's Finance Committee.

Responses will be evaluated using the RFP Evaluation Forms, which contains two sections, Initial Screening (**Exhibit I**), and Quantitative Evaluation Criteria (**Exhibit III**). The initial screening consists of a series of pass or fail questions that ensure respondents meet certain compliance items. Responses that are incomplete or do not satisfactorily address each and every requirement may be disqualified. The second portion, Quantitative Evaluation Criteria is based on the Minimum Programmatic Requirements set forth in Section III below and assigns a maximum point value to a series of questions that ensure the respondents have satisfactorily addressed each and all requirements. Responses submitted by Proposer must be concise and comply with the RFP page limit requirements of 10 pages. Proposer will be judged based on overall percentage achieved. Proposer will be required to present their proposal to the evaluation committee on **October 24, 2023**.

The evaluation process is designed to assess the Proposer's ability to meet the Early Learning Coalition requirements and to identify the Proposer likely to satisfy those requirements. The evaluation process will be conducted in a thorough and impartial manner at a proposal evaluation committee meeting held according to Ch. 286, F.S. Proposers are advised to periodically check the Early Learning Coalition website calendar [www.elcofswfl.org/request-](http://www.elcofswfl.org/request-)

[for-proposals/](#) for the scheduled date, time, and location of this session, should changes occur. Proposers should also reference **Appendix A**, which contains a list of the currently scheduled events in connection with this RFP.

Subsequent to the end of the evaluation process, the proposal evaluation committee will rate Proposers, who in their judgment, best meet the needs and requirements of the Early Learning Coalition. While price is an important factor in selecting Proposer(s) for an award, other factors in the competitive process will be considered and may take precedence over price. Those factors may include, but are not limited to, the following: 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 as specified in **Section III (D)**.

The Early Learning Coalition's Board of Directors, in their sole discretion, may elect not to award a Contract to any Proposer under this RFP. Proposer(s) may be selected for further evaluation in the context of an oral presentation, in-person interview, conference calls, or a combination of the foregoing. References may be checked, and background checks may be performed to verify information submitted in the Proposals.

### **III. MINIMUM PROGRAMMATIC REQUIREMENTS**

#### **A. General Statement of Services**

The Early Learning Coalition of Southwest Florida is releasing a Request for Proposal (RFP) to conduct a comprehensive investigative/forensic audit review of the financial records of Early Learning Coalition of Southwest Florida for the FY 2022 – 2023 and FY 2021- 2022 on all financial transactions – including but not limited to, deposits, payments, financial statements, balance sheets, income statements and cash flow statements using quantitative methods and skills related to determine:

Whether the financial statements of Early Learning Coalition present fairly, in all material respects, the financial position and the changes in financial position and cash flows in accordance with generally accepted accounting principles, (GAAP).

Whether the Early Learning Coalition has complied with laws and regulations that may have a material effect upon the financial statements; and

Whether fraud, including theft (cash, inventory, and fraudulent payments); corruption (conflict of interest, bribery, and extortion); or financial statement fraud (misstatements of the financials of the company); and other illegal financial activities occurred.

The auditors will analyze, interpret, and summarize the Early Learning Coalition internal accounting controls and accounting procedures, compile financial evidence, develop computer applications to manage the information collected and communicate their findings, with recommendations, in the form of reports and/ or presentations to the Executive Leadership and the Early Learning Coalition Board of Directors. The examination and reports must be in accordance with generally accepted government auditing standards.

In the required reports on internal controls, the forensic auditing team must communicate any reportable conditions found during the audit. Non-reportable conditions discovered by auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The team must identify if fraud has been committed, how long it has been going on, the parties involved, quantify the financial loss, and provide fraud prevention methods.

The forensic auditing team must report any significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The forensic reporting team must also identify and report all material weaknesses.

Forensic auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Chief Executive Officer.

## **B. Reporting and Communication**

The Chief Financial Officer or designee will be responsible for coordinating the audit process internally. The auditors will meet periodically during the fieldwork process with the Executive Leadership and the Chief Financial Officer or designee to discuss preliminary audit findings and management recommendations.

Prior to issuing their final reports, the auditors will meet with the Board Chair, Chief Executive Officer, Chief Financial Officer, and his/her designees. All audit reports are presented to the Early Learning Coalition Board of Directors

Preparation and Printing of the Audited Financial Statements will be the sole responsibility of the Auditor.

## **C. Specific Deliverables to Early Learning Coalition**

1. A Report on the financial statements of the Early Learning Coalition fair representation, in all material respects, of the financial position and the changes in financial position and cash flows in accordance with generally accepted accounting principles, (GAAP).
2. A Report on Compliance of Early Learning Coalition with applicable laws and Regulations
3. A Report of any finding of fraud, including theft (cash, inventory, and fraudulent payments); corruption (conflict of interest, bribery and extortion); or financial statement fraud (misstatements of the financials of the company); and other illegal financial activities within the Early Learning Coalition
4. Schedule of Expenditures of Federal Awards and Single Audit opinion.
5. The auditors will also format, publish, and produce a photo ready copy of the following documents: Ten copies of Basic Financial Statements and Supplemental Information for each of the fiscal years audited.

## **D. Coalition's Responsibility**

The Early Learning Coalition staff will prepare the final trial balances of all funds administered by Early Learning Coalition.

The Early Learning Coalition staff will produce the confirmation letters that are mailed by the auditors.

The Early Learning Coalition is responsible for making all financial records and related information available for the Proposer, including any significant vendor relationships in which the vendor as the responsibility for program compliance. The proposer understands that the Early Learning Coalition will provide the Proposer with such information as required for our audit and that the Early Learning Coalition is responsible for the accuracy and completeness of that information. All requests will be first directed to the Chief Financial Officer or his/her designee.

The Early Learning Coalition will provide the auditor with reasonable workspace, desks, and chairs. The auditors will also be furnished access to telephones, facsimile machines, and photocopying machines.

#### **E. Cost Reimbursement**

The Contract resulting from this RFP will be a Cost Reimbursement contract. The Early Learning Coalition will pay the auditors for those services described in III A-C, according to the not-to-exceed amount contained within the agreement. For additional services required after the inception of the agreement, written approval by Early Learning Coalition is required in advance of such services being rendered, for which a fee will be paid based on the auditor's quoted hourly rates.

The auditors may submit itemized bills for their services at the end of each calendar month period in which accumulated unbilled charges exceed \$1,000.00. The Early Learning Coalition will promptly review and act upon these bills.

The Chief Financial Officer & Executive Director shall receive all final opinions and reports for the Early Learning Coalition financial statements for each fiscal year audited within 3 months of contract execution, barring any unforeseen Early Learning Coalition delays. Such final reports if delayed by the Consultant will result in a 1 % reduction in fees for every day beyond the applicable deadline. Final reports for grant and Agency programs shall be completed in time to meet required submission dates.

Timing of payment of invoices by the Early Learning Coalition to the Contractor and similar issues regarding payment is governed by s. 215.422, F.S.

#### **F. Coordination with Early Learning Coalition Chief Financial Officer**

All Forensic Accounting Services shall be performed and coordinated through the Early Learning Coalition Chief Financial Officer. The selected Proposer shall perform all requested services in cooperation, consultation, and coordination with the Early Learning Coalition Chief Financial Officer.

#### **G. Regular Meetings**

The selected Proposer shall be responsible for attending, coordinating, and/or facilitating regular meetings with designated Early Learning Coalition staff, Board of Directors meetings, meetings as necessary.

#### **H. Audit Administration, Other**

The Proposer may be requested to make certain audit documentation, including work papers, available to the cognizant or oversight agency, other grantors or agencies providing direct or indirect funding (or their designees), or the U.S. General Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, The Proposer will notify the Early Learning Coalition of any request. If requested access to such audit documentation will be provided under the supervision of Proposer's personnel. Furthermore, upon request, the Proposer may provide copies of selected audit documentation to the aforementioned

partied. These parties may intend, or decide, to distribute the copies or information contained therein to others, including governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by grantor(s) or agencies if the Proposer is aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, the Proposer will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

## IV. INSTRUCTIONS TO PROPOSERS

### A. Response Content

A complete Proposal must include the following items:

1. Application (Appendix B)
2. Title Page containing the following:
  - a. Early Learning Coalition of Southwest Florida, Inc.
  - b. Titled: Forensic Financial Audit Proposal
  - c. Request for Proposal Number RFP#: RFP Forensic Financial Audit 2023
  - d. Proposers Name
3. **Proposer Responses**  
Proposer responses should include:
  - a. Description of Proposer's expertise in External Auditing Services; at least 5 years of relevant experience as a licensed CPA with local presence
  - b. Description of Proposers relevant work history in Southwest Florida with non-profit organizations
  - c. Description of Proposers knowledge of the rules and regulations that govern non-profit funding
  - d. Description of Proposers plan on how it will render services requested described in **Section III (D)**; include samples of your report format
  - e. Description of Proposers External Auditing Services geared to non-profit organizations
  - f. Description of Proposer's tools already in place that will be used to provide the services requested;
  - g. A current certificate of good standing issued by the Florida Department of State and Articles of Incorporation along with any other organizational documents sufficient for the purpose of procurement
  - h. A Certificate of general liability insurance coverage
4. Proposed Budget and budget narrative for each year of the contract term;
5. Request for Acceptance of Contract Terms and Conditions Form (**Exhibit I**).
6. Initial Screening of Fatal Flaws (**Exhibit II**). **For Coalition use only.**
7. Quantitative Evaluation Criteria (**Exhibit III**). **For Coalition use only.**
8. Request For Proposal Acknowledgment Form (**Exhibit IV**).
9. Request for Non-Collusive Affidavit (**Exhibit V**).
10. Request for Statement of Non-Involvement Form (**Exhibit VI**).
11. Request for Certification Regarding Debarment, Suspension and Other Responsibility Matters Primary Covered Transaction Form (**Exhibit VII**).
12. Sworn Statement Pursuant to s 287.13(3)(a), F.S., on Public Entity Crimes Form (**Exhibit VIII**).
13. Request for Non-Discrimination Statement Form (**Exhibit VIII**).

14. Request for Certification Regarding Lobbying Form (**Exhibit X**).
15. Request for Certification Regarding Drug-Free Workplace Form (**Exhibit XI**).
16. Request for Financial and Compliance Audit Requirements (**Exhibit XII**).
17. Article of Incorporation/Organization.
18. Good Standing Certificate issued by the Florida Department of State.

## **B. Format**

Respondent(s) shall submit to the Early Learning Coalition an original and an electronic copy of the responses via email to [elc.contracts@elcofswfl.org](mailto:elc.contracts@elcofswfl.org) as well as a secure link to a secure shared cloud **electronic copy of their response in PDF format and viewable in Adobe Acrobat Reader**. The application and supporting documents should have the name of the agency, the program name, and the designation "original electronic copy" clearly designated.

To be considered for evaluation, a respondent's response must conform to the content and format requirements described herein. Responses must be submitted electronically via email to [elc.contracts@elcofswfl.org](mailto:elc.contracts@elcofswfl.org).

All electronic signatures must be of the designated agent officially authorized to act as the contractual agent for the organization or collaborative partnership.

## **C. Submission**

Proposals must be electronically received by the Early Learning Coalition of Southwest Florida, Inc., via email to [elc.contracts@elcofswfl.org](mailto:elc.contracts@elcofswfl.org), on or before **October 13, 2023, by 5:00 p.m. EST (Coalition's Clock Time)**. No Proposals will be accepted after the submission deadline.

Submission by mail or facsimile will not be accepted.

## **D. Presentation**

The Proposer **must** present their Proposal to the Evaluation Committee on **October 24, 2023**, at the Early Learning Coalition's headquarters or virtually. The presentation cannot exceed twenty (20) minutes. The Proposer's scheduled time of their presentation will be determined and announced on the Early Learning Coalition's website at [www.elcofswfl.org/request-for-proposals/](http://www.elcofswfl.org/request-for-proposals/).

**Single electronic secure cloud storage URL containing an electronic copy of proposal in PDF format and viewable in Adobe Acrobat Reader.**

## **E. Trade Secrets**

The Early Learning Coalition will attempt to afford protection from disclosure of any trade secret as defined in s. 812.081, F.S., where identified as such in the response to this RFP, to the extent permitted under s. 815.04, F.S. Any prospective vendor or Proposer acknowledges, however, that the protection afforded by s. 815.04, F.S., is incomplete and it is hereby agreed by the Proposer and the Early Learning Coalition that no right or remedy for damages arises from any disclosure.

**F. Cost of Preparation of Proposal**

The Early Learning Coalition shall not be liable for any costs incurred by a Proposer in responding to this RFP.

**G. Other Required Information**

All Proposers must comply with section 274A of the Immigration and Naturalization Act. Such violation shall cause for rejection of the Proposal, or if subsequently discovered, for unilateral cancellation of the Contract.

**APPENDIX A****Forensic Financial Audit****RFP TIMETABLE/IMPORTANT DATES\***

| <b>Activity</b>   | <b>Date</b>                        | <b>Time</b>          | <b>Physical Address/Electronic Address</b>  |
|---|------------------------------------|----------------------|---|
| RFP#: RFP Forensic Financial Audit 2023   | Tuesday<br>October 3, 2023         | 5:00 pm (EST)        | Notice of RFP Posted on the ELC website:<br><a href="http://www.elcofswfl.org/request-for-proposals/">www.elcofswfl.org/request-for-proposals/</a>  |
| All written inquires received   | Friday<br>October 6, 2023          | 12:00 pm (EST)       | <a href="mailto:elc.contracts@elcofswfl.org">elc.contracts@elcofswfl.org</a>  |
| ELC response to inquiries   | Monday,<br>October 9, 2023         | 5:00 pm (EST)        | Responses to inquires Posted on the Early Learning Coalition Website:<br><a href="http://www.elcofswfl.org/request-for-proposals/">www.elcofswfl.org/request-for-proposals/</a>                           |
| <b>Sealed Applications must be received</b>   | <b>Friday<br/>October 13, 2023</b> | <b>5:00 pm (EST)</b> | <a href="mailto:elc.contracts@elcofswfl.org">elc.contracts@elcofswfl.org</a>  |
| Initial Opening of Applications   | Monday<br>October 16, 2023         | 10:00 am (EST)       | 2675 Winkler Ave Ste 300<br>Fort Myers, FL 33901  |
| First Meeting of Evaluation Committee and Proposer Presentations  | Tuesday<br>October 24, 2023        | TBD                  | Virtual will need invite (posted on website)  |
| Proposal Review Period for Evaluation Committee   | Wednesday<br>October 25, 2023      | N/A                  | Not Applicable  |
| Meeting with Evaluation Committee to compile, review and finalize results                                 | Thursday<br>October 26, 2023       | TBD                  | 2675 Winkler Ave Ste 300<br>Fort Myers, FL 33901  |
| Early Learning Coalitions Finance Committee review and approval of Evaluation Committee Recommendations   | Wednesday<br>November 1, 2023      | 8:30 am (EST)        | Information pertaining to this meeting can be found on the ELC Committee Calendar:<br><a href="https://elcofswfl.org/finance-committee/">https://elcofswfl.org/finance-committee/</a>                     |
| Early Learning Coalitions Executive Committee review and approval of Evaluation Committee Recommendations | Wednesday<br>November 1, 2023      | 10:00 am (EST)       | Information pertaining to this meeting can be found on the ELC Committee Calendar:<br><a href="https://elcofswfl.org/executive-committee/">https://elcofswfl.org/executive-committee/</a>                 |
| Early Learning Coalitions Board Committee review and approval of Evaluation Committee Recommendations     | Wednesday<br>November 15, 2023     | 9:00 am (EST)        | Information pertaining to this meeting can be found on the ELC Committee Calendar:<br><a href="https://elcofswfl.org/board-of-directors-meetings/">https://elcofswfl.org/board-of-directors-meetings/</a> |
| Notice of Intent to Award   | TBD                                | TBD                  | Posted on the Early Learning Coalition Website:<br><a href="http://www.elcofswfl.org/request-for-proposals/">www.elcofswfl.org/request-for-proposals/</a>   |
| Initial Contract Negotiations   | TBD                                | TBD                  | TBD   |
| Effective Date of Contracts   | Monday<br>November 27, 2023        | N/A                  | Not Applicable  |
| <b>*All dates and events are subject to change at the discretion of the Early Learning Coalition.</b>     |                                    |                      |   |

**APPENDIX B****Forensic Financial Audit  
APPLICATION INFORMATION**

|   |  |
|---|--|
| Business Name:                            |  |
| Business Unit (If Applicable):            |  |
| Street Address:                           |  |
| Address 2:                                |  |
| City:                                     |  |
| State:                                    |  |
| Zip Code:                                 |  |
| Mailing Street Address (If Different):    |  |
| Mailing City:                             |  |
| Mailing State:                            |  |
| Mailing Zip Code:                         |  |
| Business Telephone                        |  |
| Business Fax:                             |  |
| Business E-Mail:                          |  |
| Business Website:                         |  |
| Business Type:                            |  |
| Business EIN:                             |  |
| Date Established:                         |  |
| Business Annual Budget:                   |  |
| Total Amount Requested:                   |  |
| Name of Person Competing this form:       |  |
| Person Email Address:                     |  |
| Person Phone Number:                      |  |
| Chief Financial Officer:                  |  |
| CFO Phone Number:                         |  |
| CFO Fax Number:                           |  |
| CFO Email Address:                        |  |
| Contract Person Responsible for Services: |  |
| Contract Person Title:                    |  |
| Contract Person Street Address:           |  |
| Contract Person City:                     |  |
| Contract Person State:                    |  |
| Contract Person Zip Code:                 |  |
| Contract Person Phone Number:             |  |
| Contract Person Fax Number:               |  |
| Contract Person Email Address:            |  |

## EXHIBIT I

### Forensic Financial Audit

#### ACCEPTANCE OF CONTRACT TERMS AND CONDITIONS

If the undersigned shall be awarded this contract, the undersigned shall comply with all the terms and conditions specified in the RFP.

\*An **authorized official is an officer of the Company** who has the legal authority to bind the Company to the provisions of this Request for Proposal. This usually is the President, Chairman of the Board, Executive Director, or owner of the entity. A document establishing delegated authority shall be included with the proposal if signed by someone other than the President, Chairman, Executive Director, or owner.

Date Accepting Terms and Conditions: \_\_\_\_\_

Name of Company (Print): \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT II****Forensic Financial Audit****Evaluation Committee  
Initial Screening of Fatal Flaws****FOR COALITION USE ONLY**EVALUATION COMMITTEE

| <b>Initial Screening</b>   | <b>Pass<br/>(Yes)</b> | <b>Fail<br/>(No)</b> |
|--|-----------------------|----------------------|
| 1. Was the response received by the date and time specified in the solicitation?   |                       |                      |
| 2. Did the response provide the vendor's federal tax identification number <b>(Appendix B)</b> ?   |                       |                      |
| 3. Does the response contain a signed and dated Acceptance of Contract Terms and Conditions <b>(Exhibit II)</b> ?  |                       |                      |
| 4. Does the response contain a signed and dated Proposal Acknowledgment Form <b>(Exhibit IV)</b> ?   |                       |                      |
| 5. Does the response contain a signed and dated Non-Collusive Affidavit Form <b>(Exhibit V)</b> ?  |                       |                      |
| 6. Does the response contain a signed and dated Statement of No Involvement Form <b>(Exhibit VI)</b> ?   |                       |                      |
| 7. Does the response contain a signed and dated Certification Regarding Debarment, Suspension, and other Responsibility Matters Primary Covered Transaction <b>(Exhibit VII)</b> ? |                       |                      |
| 8. Does the response contain a Sworn Statement Pursuant to 287.133(3)(a) F.S., on public entity crimes <b>(Exhibit VIII)</b> ?   |                       |                      |
| 9. Does the response contain a signed and dated Non-Discrimination Statement <b>(Exhibit VIII)</b> ?   |                       |                      |
| 10. Does the response contain a signed and dated Certification Regarding Lobbying <b>(Exhibit X)</b> ?   |                       |                      |
| 11. Does the response contain a signed and dated Certification Regarding Drug Free Workplace <b>(Exhibit XI)</b> ?   |                       |                      |
| 11. Does the response contain a Financial and Compliance Audit Requirement Form <b>(Exhibit XII)</b> ?   |                       |                      |
| 12. Does the response provide and Articles of Incorporation?   |                       |                      |

**EXHIBIT III****Forensic Financial Audit  
FOR COALITION USE ONLY****ORIGINAL****Evaluation Committee  
Quantitative Evaluation Criteria**

**Scoring Responses:** Each Evaluator is to assign a raw score for each evaluation criteria based upon his/her assessment of the solicitation response. The assignment of any individual score should be based upon the factors described below.

| <b>External Auditing Services</b>  | <b>Scoring</b>   |        |
|--|------------------|--------|
|  | Max              | Actual |
| <b>Scoring Factors – Qualifications</b>  | <b>10 Points</b> |        |
| Qualifications of assigned personnel, including a list of all key members of the firm and any consultant(s) or sub-consultants(s) who will be assigned to the project(s)   | 15               |        |
| <b>Scoring Factors – Experience</b>  | <b>25 points</b> |        |
| 1. At least 5 years of relevant experience.  | 20               |        |
| 2. Licensed CPA and local presence.  | 5                |        |
| <b>Scoring Factors - Capacity</b>  | <b>25 Points</b> |        |
| Ability to provide forensic financial audit services in a timely manner with limited notice and within a confined timeframe. Human, financial, and technical resources assigned and available to implement the project(s). | 25               |        |
| <b>Scoring Factors - Responsiveness</b>  | <b>10 points</b> |        |
| Completion, clarity, and correctness of all RFP Requirements   | 10               |        |
| <b>Scoring Factors - Pricing</b>   | <b>30 Points</b> |        |
| List the hourly billing rate of each individual who will be committed to this project, relative to the scope of services. The proposal fees must be reasonable.  | 15               |        |
| <b>TOTAL EVALUATION SCORE</b>  | <b>100</b>       |        |

**Evaluator Name (Print)** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**EXHIBIT IV**  
**Forensic Financial Audit**

**Request for Proposal Acknowledgement Form**

|                                  |  |
|----------------------------------|--|
| <b>Proposer Mailing Address:</b> |  |
| <b>City:</b>                     |  |
| <b>State:</b>                    |  |
| <b>Zip Code:</b>                 |  |
| <b>Point of Contact:</b>         |  |
| <b>Title:</b>                    |  |
| <b>Telephone Number:</b>         |  |
| <b>Fax Number:</b>               |  |
| <b>Email Address:</b>            |  |
| <b>Website Address:</b>          |  |

**ACKNOWLEDGEMENT**

I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting an offer for the same material, supplies, equipment, or services and in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Proposal and certify I am authorized to sign this response and that the offer is in compliance with all requirements of the Request for Proposal, including but not limited to, certification requirements. **The execution of this form constitutes the unequivocal offer of proposer to be bound by the terms of its proposal. Failure to sign this solicitation where indicated below by an authorized representative shall render the proposal Non-responsive. The Early Learning Coalition may, however, in its sole discretion, accept any proposal that includes an executed document which unequivocally binds the proposer to the terms of its offer.**

**Signature of Authorized Certifying Official:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_



Dated this \_\_\_\_\_ day of \_\_\_\_\_ , \_\_\_\_\_

Name of Organization: \_\_\_\_\_

Signed by: \_\_\_\_\_

Print Name: \_\_\_\_\_

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of [ ] physical presence or [ ] online notarization, this \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_.

\_\_\_\_\_  
Signature of Notary Public-State of Florida

(NOTARY SEAL)

\_\_\_\_\_  
Name of Notary Typed, Printed, or Stamped

Personally Known [ ] OR Produced Identification [ ]

Type of Identification Produced \_\_\_\_\_

**EXHIBIT VI****Forensic Financial Audit****STATEMENT OF NO INVOLVEMENT**

Awarded a contract by the Early Learning Coalition of Southwest Florida, Inc. on a noncompetitive basis to perform a feasibility study concerning the scope of work contained in this solicitation or participated in drafting this solicitation.

|   |  |
|---|--|
| <b>Representative of</b>                  |  |
| <b>Name of Authorized Official</b>        |  |
| <b>Title of Authorized Official</b>       |  |
| <b>Signature of Authorized Official</b>   |  |
| <b>Date Signed by Authorized Official</b> |  |

## EXHIBIT VII

### Forensic Financial Audit

#### CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTION

This certification is required by the regulations implementing **Executive Order 12549, Debarment and Suspension, 29 CFR Part 98**. The regulations were published as Part VII of the **May 26, 1988**, Federal Register (pages 19160-19211).

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by the Federal department or agency;
  - b. Have not within a three-year period preceding this Proposal been convicted of, or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - c. Are not presently indicated for, or otherwise criminally or civilly changed by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
  - d. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.
  
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Proposal.

Name and Title of Authorized Representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Name of Company: \_\_\_\_\_

**EXHIBIT VIII**

**Forensic Financial Audit**

**CERTIFICATION & SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(a),  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Application for Pre-qualification as a Contractor for Early Learning Coalition of Southwest Florida, Inc.

2. This sworn statement is submitted by \_\_\_\_\_  
(Name of entity submitting sworn statement)

whose business address is \_\_\_\_\_

and (if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement \_\_\_\_\_).

3. My name is \_\_\_\_\_  
(please print name of individual signing)

and my relationship to the entity named above is \_\_\_\_\_.

4. I understand that a "Public Entity Crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any Bid or Contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime, with or without adjudication of guilt, in federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilt or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

A predecessor or successor of a person convicted of a public entity crime; or

An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one (1) person of shares constituting a controlling interest in another person or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1)(b), Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter

into a binding Contract and which bids or applies to bid on Contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

- 8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement: **Indicate which statement applies.**

\_\_\_\_\_ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, **AND (indicate which additional statement applies.)**

\_\_\_\_\_ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. **Attach a copy of the final order.**

\_\_\_\_\_ The person or affiliate has not been placed on the convicted vendor list. Describe any action taken by or pending with the **State of Florida, Department of General Services.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of [ ] physical presence or [ ] online notarization, this \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_.

\_\_\_\_\_  
Signature of Notary Public-State of Florida

(NOTARY SEAL)

\_\_\_\_\_  
Name of Notary Typed, Printed, or Stamped

Personally Known [ ] OR Produced Identification [ ]

Type of Identification Produced \_\_\_\_\_

**EXHIBIT VIII**

**Forensic Financial Audit**

**NON-DISCRIMINATION STATEMENT**

**Public Law 105-220, Sec. 188 Nondiscrimination**

*(a) In General*

- (1) Federal financial assistance – For the purpose of applying the prohibitions against discrimination on the basis of age under the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), on the basis of disability under section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), on the basis of sex under title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.), or on the basis of race, color, or national origin under title VI of the Civil Rights Act of 1964 (42 U.S.C.2000d et seq.), programs and activities funded or other financially assisted in whole or in part under this Act are considered to be programs and activities receiving Federal financial assistance.
- (2) Prohibitions of discrimination regarding participation, benefits, and employment. No individual shall be excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with, any such programs or activity because of race, color, religion, sex (except as otherwise permitted under title IX of the Education amendments of 1972[20 U.S.C. 1681 et seq]), national origin, age, disability, or political affiliation or belief.
- (3) Prohibition on assistance for facilities for sectarian instruction or religious worship. Participants shall not be employed under this chapter to carry out the construction, operation, or maintenance of any part of any facility that is used or to be used for sectarian instruction or as a place for religious worship (except with respect to the maintenance of a facility that is not primarily or inherently devoted to sectarian instruction or religious worship, in a case in which the organization operating the facility is part of a program or activity providing services to participants)
- (4) Prohibition on discrimination on basis of participant status. No person may discriminate against an individual who is a participant in a program or activity that receives funds under this chapter, with respect to the terms and conditions affecting, or rights provided to, the individual, solely because of the status of the individual as a participant.
- (5) Prohibition on discrimination against certain noncitizens. Participation in programs and activities or receiving funds under this chapter shall be available to citizens and nationals of the United States, lawfully admitted permanent resident aliens, refugees, asylees, and parolees, and other immigrants authorized by the Attorney General to work in the United States.

**The undersigned has read and agreed to the statements described above.**

Name and Title of Authorized Representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Name of Company: \_\_\_\_\_

**EXHIBIT X**

**Forensic Financial Audit**

**CERTIFICATION REGARDING LOBBYING**

**Certification for Contracts, Grants, Loans, and Cooperative Agreements.**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or an employee of any agency, a member of congress, an officer or employee of congress, or an employee or member of congress in connection with the awarding of any federal Contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal Contract, grant, loan, or cooperative agreement.
- (2) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with this federal Contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and Contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Name and Title of Authorized Representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Name of Company: \_\_\_\_\_

**EXHIBIT XI****Forensic Financial Audit****CERTIFICATION REGARDING DRUG-FREE WORKPLACE**

Pursuant to the Drug Free Workplace Act of 1988 and its implementing regulations codified at 29 CFR 98, Subpart F and 45 CFR part 82 the Contractor, attest and certify that the Contractor will provide a drug-free workplace, by the following actions.

- A. Publishing a statement of notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Provider's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- B. Establishing an ongoing drug-free awareness program to inform employees concerning:
  - 1. The dangers of drug abuse in the workplace.
  - 2. The policy of maintaining of drug-free workplace.
  - 3. Any available drug counseling, rehabilitation, and employee assistance programs.
  - 4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- C. Making it a requirement that each employee to be engaged in the performance of the Contract be given a copy of the statement required by paragraph A.
- D. Notifying the employee in the statement required by paragraph A that, as a condition of employment under the Agreement, the employee will:
  - 1. Abide by the terms of the statement.
  - 2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five (5) calendar days after such conviction.
- E. Notifying the agency in writing ten (10) calendar days after receiving notice under subparagraph D.2. from an employee or otherwise receiving actual notice of such conviction. Provide such notice of convicted employees, including position title, to every Grant officer on whose contract activity the convicted employee was working. The notice shall include the identification number (s) of each affected contract.
- F. Taking one of the following actions, within thirty (30) calendar days of receiving notice under subparagraph d.2., with respect to any employee who is so convicted.
  - 1. Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973 as amended.
  - 2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local, health, law enforcement or other appropriate agency.

G. Making a good faith effort to continue to maintain a drug free workplace through implementation of paragraphs A, B, C, D, E and F.

**CERTIFICATION**

I declare under penalty of perjury under the laws of the United States and under the penalties set forth by the Drug-Free Workplace Act of 1988, that this certification is true and correct.

Name and Title of Authorized Representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Name of Company: \_\_\_\_\_

## EXHIBIT XII

### Forensic Financial Audit

#### FINANCIAL AND COMPLIANCE AUDIT REQUIREMENTS

This attachment is applicable if the Contractor is any State or local government entity, non-profit organization, or for-profit organization. For State or local government entities, a Single Audit performed by the Auditor General shall satisfy the requirements of this attachment. If the Contractor does not meet any of the requirements below, no audit is required by this attachment.

##### **PART I: FEDERAL REQUIREMENTS**

**This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.**

In the event the recipient expends \$500,000 or more in Federal awards during its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. In determining the Federal awards expended during its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from the Department of Children & Families. The determination of amounts of Federal awards expended should be in accordance with guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part. In connection with the above audit requirements, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A -133, as revised.

The schedule of expenditures should disclose the expenditures by contract number for each contract with the department in effect during the audit period. The financial statements should disclose whether or not the matching requirement was met for each applicable contract. All questioned costs and liabilities due the department shall be fully disclosed in the audit report package with reference to the specific contract number.

##### **PART II: STATE REQUIREMENTS**

**This part is applicable if the recipient is a non-state entity as defined by Section 215.97(2)(m), Florida Statutes.**

In the event the recipient expends \$500,000 or more in state financial assistance during its fiscal year, the recipient must have a State single or project-specific audit conducted in accordance with Section 215.97, Florida Statutes; applicable rules of the Executive Office of the Governor, the Chief Financial Officer and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. In determining the state financial assistance expended during its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Children & Families, other state agencies, and other non-state entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-state entity for Federal program matching requirements.

In connection with the audit requirements addressed in the preceding paragraph, the recipient shall ensure that the audit complies with the requirements of Section 215.97(7), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2)(e), Florida Statutes, and Chapters 10.550 or 10.650, Rules of the Auditor General.

The schedule of expenditures should disclose the expenditures by contract number for each contract with the department in effect during the audit period. The financial statements should disclose whether or not the matching requirement was met for each applicable contract. All questioned costs and liabilities due the Coalition shall be fully disclosed in the audit report package with reference to the specific contract number.

Name and Title of  
Authorized Representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Name of Company: \_\_\_\_\_