

**CITRUS LEVY MARION REGIONAL  
WORKFORCE DEVELOPMENT BOARD, INC  
DBA CAREERSOURCE CITRUS LEVY  
MARION  
and  
NORTH FLORIDA WORKFORCE DEVELOPMENT  
BOARD DBA CAREERSOURCE NORTH FLORIDA**

**JOINT REQUEST FOR PROPOSAL**

**AND**

**STATEMENT OF QUALIFICATIONS**

**FOR**

**AUDITING SERVICES**

**Release Date: January 31,  
2019**

**PROPOSALS DUE – 4:00 P.M., February 28,  
2019**

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## **REQUEST FOR PROPOSAL AND STATEMENT OF QUALIFICATIONS FOR AUDITING SERVICES**

### I. The Joint Solicitation

CareerSource Citrus Levy Marion and CareerSource North Florida have entered into an agreement that establishes a joint financial relationship with regard to the accounting and reporting for both organizations.

### II. Procurement Information

- A. The Citrus Levy Marion Regional Workforce Development Board, Inc. dba CareerSource Citrus Levy Marion (CSCLM), located in Ocala, FL and the North Florida Workforce Development Board dba CareerSource North Florida(CSNF), located in Madison, FL will accept proposals with Statements of Qualifications from Certified Public Accounting firms for auditing services (including the preparation of Financial Statements) and Form 990 tax return for up to four audit periods beginning with the fiscal period July 1, 2018 through June 30,2019, fiscal years ending June 30, 2020, June 30, 2021, and June 30, 2022. **Interested firms should submit their proposal in the format described in Part VIII by 4:00 p.m. local time, February 28, 2019 to CareerSource Citrus Levy Marion, ATTN: Dale French, 3003 SW College Road, Suite 205, Ocala, FL 34474**
- B. Technical information regarding the accounting system may be obtained from Susan Heller, (352) 873-7939 ext. 1207, [sheller@careersourceclm.com](mailto:sheller@careersourceclm.com).
- C. The proposals will be evaluated by CSCLM staff. The staff will provide copies of all proposals and evaluations to the Executive Committees of both boards, as well as a list of the three highest rated proposals. The three highest rated firms may be invited to make oral presentations. The Executive Committees will evaluate the firms and make a final selection. Contract awards will be made upon the approval of both Board of Directors after Committee selections. The criteria and assigned point values are shown in Appendix 1.
- D. Both the Committees and Boards reserve the right to reject any or all proposals and to select the firm which, in their judgment, best meets the needs of both CareerSource boards.
- E. The tentative schedule for selection and award is shown in Appendix 2.
- F. The selection process contemplated by this request for proposals will result in the selection of a firm to audit the financial records of both CareerSource boards in its capacity as the administrative entity and grant

recipient for CSCLM, Region 10 and CSNF, Region 6 for up to 4 audit periods.

II. Statement of Purpose

The purpose is to establish programs to prepare youth, unskilled/economically disadvantaged adults, dislocated workers, employed workers, and long term unemployed individuals for entry into the labor force and to afford job training to those individuals facing serious barriers to employment, and who are in special need of assistance to obtain productive employment.

III. Contract Performance by the Public Accounting Firm(s)

Audit services to include;

Examination of financial statements in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and, the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Audit services must include an examination for compliance of allocated funds with the Office of Management and Budget Compliance Supplement. The audit will be a financial and compliance audit.

Audit services must include an opinion as to whether the financial statements conform to generally accepted accounting principles.

The audit report must state whether the examination disclosed instances of significant non-compliance with laws or regulations. The findings of non-compliance should identify which law or regulation has been violated. Any expenditure that is questioned or recommended for disallowance should be clearly identified and the reason(s) therefore indicated.

IV. Audit Objectives and Scope of Services

The objective of the audit is to provide an opinion on the financial statements taken as a whole. The audit must meet the requirements of the Single Audit Act and the Uniform Guidance.

The Auditor's opinion must be expressed on the grant and contract funds administered by each CareerSource region and the funds awarded to Their sub-contractors. Audit reports will be prepared as required in the Uniform Guidance.

The Auditor, as part of its audit services, will conduct a midyear review of the records of both boards that will also serve as the monitoring of the financial processes and recordkeeping. The Auditor will report to the Executive

Committee as appropriate based upon its review.

The Auditor will submit a Management Letter of Comments and Recommendations for improvement of program and financial management per the Auditor's opinion after examining the boards' systems.

Appendix 3 contains general information as to the total amount of funds to be audited.

The boards records must be audited through the last day of the fiscal period indicated.

An electronic or hard copy of the audit report shall be submitted to CareerSource Citrus Levy Marion and CareerSource North Florida upon completion. These audit reports shall be submitted not later than 180 days after the end of the fiscal year or in compliance with any related laws or regulations. The Auditor shall be responsible for distributing reports in compliance with Federal and State requirements.

Also included in the scope of services required is preparation of Form 990 tax return and additional accounting and management services, as needed. The actual scope of services will be determined based on actual need. Total cost will be negotiated based on fees quoted in this response.

V. Work Papers

The audit firm shall retain work papers for a minimum of three years or until resolution of the audits with the U. S. Department of Labor. Copies of work papers shall be furnished to Workforce upon request.

VI. Restrictions Against Disclosure

The audit firm agrees to keep the information related to all funds audited and related contracts in strict confidence. Other than reports submitted to the boards or State/U.S. Department of Labor, the audit firm 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 to those employees on its staff, the boards' staff, or State/U.S. Department of Labor staff who must have information on a need-to-know basis.

VII. The boards and associated Accounting Systems (Appendix 4)

CSCLM is designated as a Special District of the State of Florida and has a 501c(3) private non-profit corporate status. CSCLM was incorporated in June 1996 and began operations January 1, 1997. It was created solely as an administrative entity. CSCLM is one of 24 Workforce Regions in the State of

Florida and is responsible for the administration of the Workforce Innovation and Opportunity Act (WIOA) of 2015, Temporary Assistance for Needy Families (TANF), Department of Economic Opportunity (DEO) pass through funds (Veterans, Wagner Peyser, and Trade Adjustment Act), and Reed Act allocations for the three county region. The amount of funds are determined by formula or competition and distributed or contracted respectively by the State of Florida. Representatives of the public and private sector of Citrus, Levy, and Marion Counties serve on the Workforce Board, which is the governing board of the corporation.

CSCLM as a sub recipient or grantee receives approximately \$9,500,000 in federal grant funds per fiscal year as the Area 10 Administrative entity. CSCLM contracts with various non-profit organizations, State agencies, School Boards, and private companies to provide services (see Appendix 3). The expenditures are controlled in accordance with written policies and procedures. Accounting records consist of a computerized general ledger system with the primary source of data coming from the accounts payable system and all other data, such as deposits, is journalized into the system. The data is entered so that financial statements can be prepared for each program. All records pertaining to CSCLM fiscal matters are located in the board's Fiscal Department, Ocala, Florida. Additional source documents are filed with organizations (subcontractors), which maintain their own accounting records. The board's Fiscal Department staff is prepared to assist in the audit process, answer any questions, and locate documents as needed. Workspace will be provided, with copy machine available at no charge, but auditors must provide labor to make any necessary copies.

CSNF as a sub recipient or grantee receives approximately \$3,700,000 in federal grant funds per fiscal year as the Region 06 Administrative entity. CSNF may contract with various non-profit organizations, State agencies, School Boards, and private companies to provide services (see Appendix 3). The expenditures are controlled in accordance with written policies and procedures. Accounting records consist of a computerized general ledger system with the primary source of data coming from the accounts payable system and all other data, such as deposits, is journalized into the system. The data is entered so that financial statements can be prepared for each program. All records pertaining to CSNF fiscal matters are located in the CSCLM Fiscal Department, Ocala, Florida and/or in CSNF offices. Additional source documents are filed with organizations (subcontractors), which maintain their own accounting records. CSNF staff is prepared to assist in the audit process, answer any questions, and locate documents as needed. Workspace will be provided, with copy machine available at no charge, but auditors must provide labor to make any necessary copies.

#### VIII. Information to be Included in the Proposal

In order to facilitate the evaluation of the proposals, it is requested that the required

information be arranged in the following format:

### Section 1. Individual Audit Staff Technical Qualification

1. Describe the experience in auditing of government funds of each senior and higher level person assigned to the audit, including years on each job, and their position while on each audit. Indicate the percentage of the time the senior will be on-site.
2. Describe the relevant educational background of each individual to be assigned to the audit. This should include seminars and courses attended within the past three years.
3. Describe experience of assigned individuals in auditing programs, activities, and functions similar to those administered by CareerSource.
4. Describe any specialized skills, training, or background in public finance by assigned individuals. This may include participation in state or national professional organizations, speaker, or instructor roles in conferences or seminars, or authorship of articles and books.

### Section 2. Audit Organization/Local Office Technical Qualifications

1. State whether your audit organization is national, regional or local. Describe the organization, size, and structure of your firm.
2. State the address of the local office, which will be conducting the audit.
3. Indicate the number of people by level within the local office that will handle the unit. Indicate which other audits this staff will be working on concurrently. Also indicate the overall supervision to be exercised over the audit team by the firm's management.
4. Indicate your experience in auditing entities similar in size and complexity to CareerSource.
5. Indicate the local office's experience in providing additional services to government funded clients by listing the name of each client, the type(s) of services performed, and the year(s) of engagement.

### Section 3. Audit Approach

In this section, describe your approach to the audit. Describe your understanding of the work to be performed and indicate time estimates for each audit program.

#### Section 4. Client References

In this section, list the names, addresses, and phone numbers of government audit client references.

#### Section 5. Other Information

In this section, include any other information which may be helpful to CSCLM staff in evaluating your firm's qualifications. Include the cost of the audit and preparation of the Form 990. Also describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

#### IX. Proposals

Respondents must submit their responses in sealed envelopes so that they will arrive at the address listed below no later than 4:00 p.m. on Thursday, February 28, 2019. Electronic media on CD or flash drive are preferred for one response; however that response must also be accompanied by three (2) hard copies of the response. Inside the mailing package, the responses should be in an envelope(s) marked "Response to Joint Audit 2019 RFP to be opened February 28, 2019". Also include a contact name, company and street mailing address. All copies must be received by the deadline listed above. Responses should be mailed/delivered to the following address

Dale French  
Director of Program Development  
Enterprise Center  
3003 SW College Rd, Suite 205  
Ocala, FL 34474  
(352) 873-7939, ext 2204/FAX (352) 873-7956  
[dfrench@careersourceclm.com](mailto:dfrench@careersourceclm.com)

The boards shall have the right to terminate this agreement if it fails to receive funding appropriate to continue operation. In such an event, CSCLM shall give 60 days advance notice of intent to do so. If such a timeframe is not possible depending on funding restrictions then the notice shall be no less than 30 days. CSCLM reserves the right to make no award on this RFP, if most advantageous to the Boards.

#### X. Proposed Charges

1. Proposals should include the fees to perform this audit. Fees should be listed as the total cost per program year audit. The boards accounting staff will assist any firm requiring information needed to determine fees.



2. Proposals should include a fixed hourly rate for additional accounting and management services, which would be determined as needed.

XI. Protest Procedures

Parties wishing to protest the recommendations of the Executive Committee should file a written protest within three business days of the Committee's action. Such protest should include the basis of the protest and any other pertinent material the party wishes to have considered as justification for its protest.

Letters of protest should be addressed to:

Rachel Riley, Chair, CareerSource Citrus  
Levy Marion; and  
S.W. Ellis, Chair, CareerSource North Florida  
c/o CareerSource Citrus Levy Marion  
3003 SW College Road, Suite 205  
Ocala, FL 34474

Upon receipt of a protest, the Chairmen will convene a meeting to hear the protest. Chairs will notify all parties involved in the protest of the time and place of the hearing. Any affected party will present, in writing at the time of filing a protest, a detailed response regarding the protest for consideration by the Boards.

CareerSource Citrus Levy Marion and CareerSource North Florida are Equal Opportunity Employers/Program. Auxiliary aids and services are available upon request to individuals with disabilities using TTY/TDD equipment via the Florida Relay Service at 711.

## APPENDICES

Begin on following page

APPENDIX 1

Recommended Point Value for Evaluation Criteria - Audit RFP

CRITERION	MAXIMUM POINTS
The FIRM:	
1. Number of people (by level) located within the local office that will handle the audit.	5
2. List of local office's current and prior government audit clients indicating the service performed and number of years.	10
3. Experience in auditing similar entities.	15
4. Organization, size, and structure of firm.	5
5. Firm's participating in AICPA-sponsored or comparable quality control programs.	5
6. Firm understands have the work to be performed and ability to complete work on time.	5
7. Firm's experience in auditing Job Training Programs including: Years, number of audits, and dollars audited.	5
PERSONNEL:	
1. Governmental auditing experience of senior or higher staff to be assigned to the audit.	15
2. Overall supervision to be exercised over audit team by firm's management.	5
3. Relevant educational background of individuals to be assigned, including seminars and courses within the last three years.	5
OTHER:	
1. Audit Cost	25
<b>TOTAL - MAXIMUM POINTS</b>	<b>100</b>

## APPENDIX 2

### Tentative Schedule for Selection and Award

Release RFP for Quotes January 31, 2019

Proposals are due no later than February 28, 2019

Workforce Staff reviews proposal by March 5, 2019

Executive Committee Review by March 6, 2019

Contract awarded by April 30, 2019

APPENDIX 3, p. 1

CSCLM FUNDING SOURCES AND SUB-CONTRACTORS

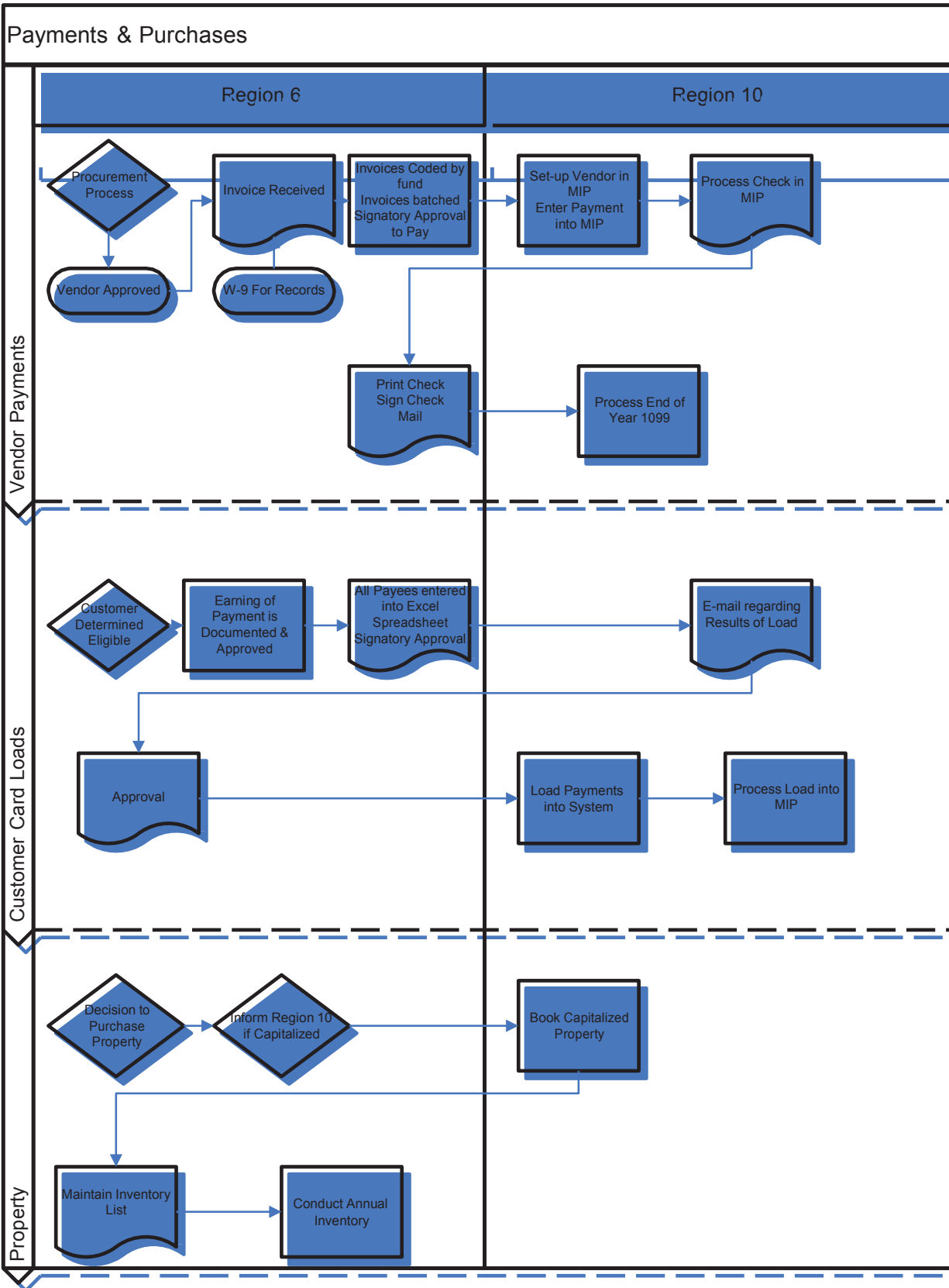
REGION 10 ADMINISTRATIVE ENTITY

Funding Sources:	Amount (Includes Carry forward):
WIOA Adult	\$ 2,050,472
WIOA Youth	\$ 2,157,700
WIOA Dislocated Worker	\$ 864,039
SNAP	\$ 281,095
Reemployment and Eligibility Assessments	\$ 49,053
Wagner Peyser	\$ 327,039
Disable Veterans	\$ 36,868
Bridge Skilled	\$ 835,327
Reemployment Assistance Program	\$ 40,920
Welfare Transition Program	\$ 1,611,592
Youth Build	\$ 685,182
Other grants	\$ 293,805
Unrestricted funds	\$ 250,809
Total	\$ 9,843,901
Sub-contractor (Service Provider):	Contract Amount:
Eckerd Connects	\$ 1,285,502
Total	\$ 1,285,502

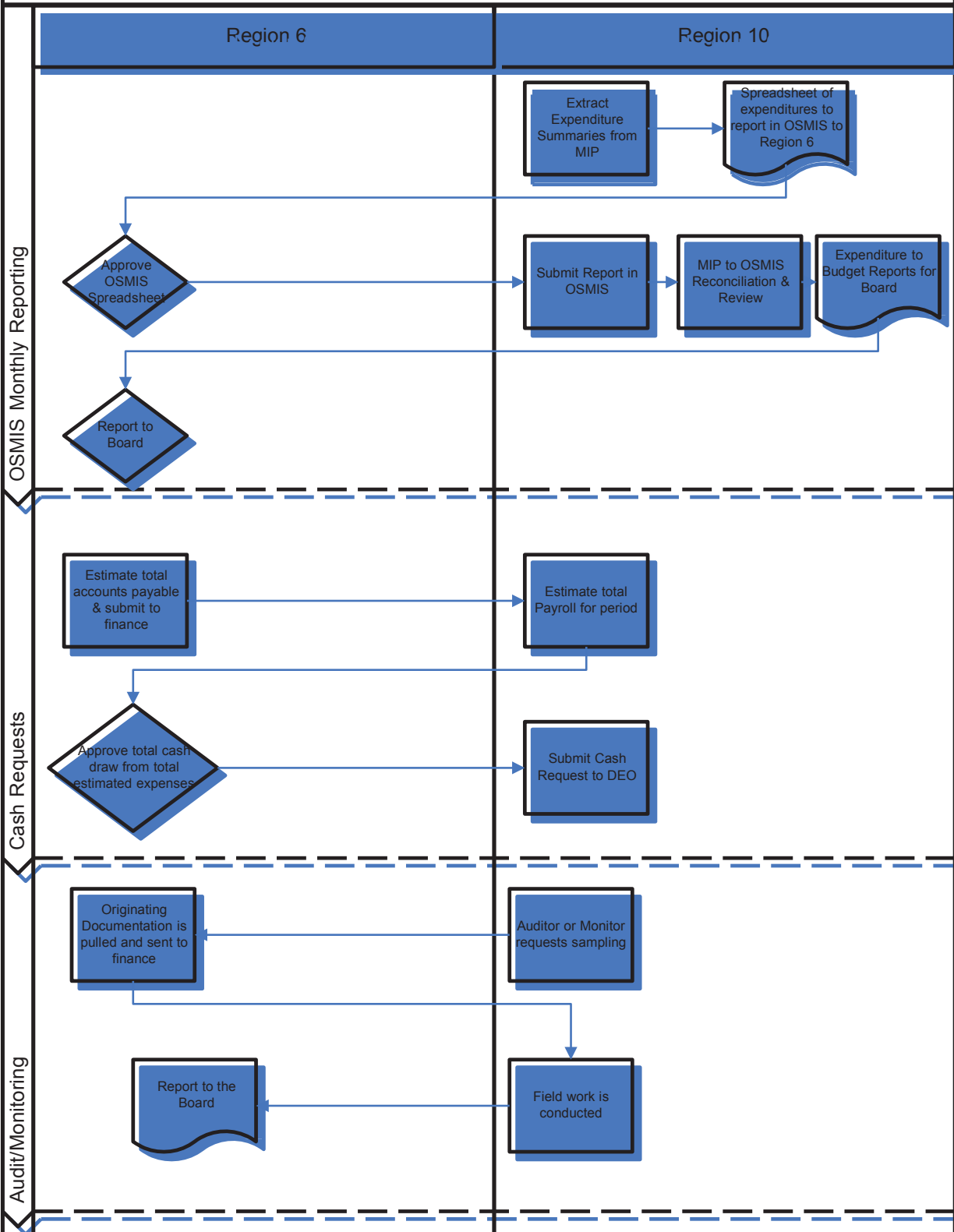
APPENDIX 3, p. 2

CSNF WORKFORCE FUNDING SOURCES REGION 6  
ADMINISTRATIVE ENTITY

Funding Sources:	Amount (includes carry forward)
WIOA Adult	\$ 836,405
WIOA Youth	\$ 798,124
WIOA Dislocated Worker	\$ 221,673
Reemployment and Eligibility	\$ 30,608
Wagner Peyser	\$ 57,496
SNAP	\$ 103,650
Disable Veterans	\$ 31,158
WIOA Incentives	\$ 873,452
Wagner Peyser Incentives	\$ 149,048
Reemployment Assistance Program	\$ 6,087
Welfare Transition Program	\$ 370,995
Rural Initiatives	\$ 187,500
Trade Adjustment Assistance	\$ 50,000
Unrestricted	\$ 5,334
TOTAL:	\$ 3,721,530



# Cash Management





# Payroll & HR

