



# ***Tri-County Human Services Inc.***

Provides Help and Hope to All Persons Affected By Behavioral  
Health, Substance Abuse, and Other Life Challenges

## **REQUEST FOR PROPOSAL (RFP)**

**External Auditor RFP**

**RFP #161701AB**

**Release Date: 04/03/2017**

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# Solicitation of Responses

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## 1. Introduction

### 1.1. Statement of Need

Tri-County Human Services, Inc. (TCHS) is in the process of selecting an independent public accounting firm to audit the fiscal years of:

- July 1, 2016 through June 30, 2017
- July 1, 2017 through June 30, 2018
- July 1, 2018 through June 30, 2019

### 1.2. Authority

Subsections 39.001(2), 39.001(4), 287.057, 394.457, 394.074, 394.9082, 397.305(3), 397.321(4), and 916, F.S. gives the authority to contract for these services. The selected vendor must comply with all applicable Federal and State laws, regulations and program guidelines. The selected vendor must also comply with any other applicable Federal or State laws, court orders, administrative rules that may be enacted during the service period of the anticipated contract.

## 2. RFP Process

### 2.1. Contact Person

This RFP is issued by TCHS. The single point of contact for email communication regarding this RFP is:

**Dené Hambrick**, Procurement Manager  
Tri-County Human Services, Inc.  
1815 Crystal Lake Dr.  
Lakeland, FL 33801  
[dhambrick@tchsonline.org](mailto:dhambrick@tchsonline.org)

Prospective vendor questions will only be accepted if submitted as written inquiries to the Procurement Manager, via electronic mail, and received on or before the date and time specified in **Section 2.3**. The emails must have in the subject “**RFP #161701AB - Inquiries**”. Faxes and US Mail inquiries are not acceptable. Copies of responses to all inquiries that require clarifications and/or addenda, to this RFP, will be available by the date and time specified in **Section 2.3**, through electronic posting at: <http://tchsonline.org/competitive-procurement-advertisements>

All communications with TCHS employees as they relate to this RFP are prohibited during the time period in which the RFP is released and throughout the end of the 72-hour period following TCHS’s posting of the notice of intended award. The aforementioned 72-hour period excludes Saturdays, Sundays and state holidays. Vendors may only communicate electronically to the Procurement Manager or as provided in the solicitation documents. Violation of this provision may result in vendor being disqualified from this procurement.

## 2.2. Posting

All official notices, decisions and intended decisions and other matters relating to the procurement will be electronically posted on TCHS's website at <http://tchsonline.org/competitive-procurement-advertisements>

TCHS may also post the evaluation and the Notice of Intended Award or other information or notices relating to the procurement at the following location: 1815 Crystal Lake Drive, Lakeland, FL 33801, where it will remain for 72 hours thereafter. This is considered as a secondary posting. Notice is specifically given, however, that the secondary posting is not an official posting and that any protest must be filed within 72 hours of the official notice posting on the Internet as describe above. Additionally, the physical posting will not extend the time permitted within which to file a protest. It is the responsibility of those submitting a response to the solicitation to obtain the results from the Internet posting in sufficient time to protect their own interests, should they care to do so. Likewise, any faxed information with regard to the results of this procurement will not extend the time limits to file a protest.

## 2.3. Schedule of Events and Deadlines

Any proposal submitted after **April 24, 2017 3:00 PM EST** will not be accepted and will be returned to the applicant unopened.

### Schedule of Activities

Activity	Date	Time	Address
Request for Proposal (RFP) Released	04/03/2017	3:00 PM	Posted on the TCHS website <a href="http://tchsonline.org">tchsonline.org</a> on our Competitive Procurement Advertisements web page
Submission of Written Inquiries Due	04/10/2017	5:00 PM	Dené Hambrick, Procurement Manager <a href="mailto:dhambrick@tchsonline.org">dhambrick@tchsonline.org</a>
Anticipated Date for Posting TCHS's Response to Inquiries	04/12/2017	5:00 PM	TCHS's Competitive Procurement Advertisements website: <a href="http://tchsonline.org/competitive-procurement-advertisements">http://tchsonline.org/competitive-procurement-advertisements</a>
Sealed Proposals Must be Received by TCHS	04/24/2017	3:00 PM	Dené Hambrick, Procurement Manager <a href="mailto:dhambrick@tchsonline.org">dhambrick@tchsonline.org</a>
Opening of RFP(s)	04/25/2017	10:00 AM	TCHS 1815 Crystal Lake Drive Lakeland, FL 33801
Distribution of Proposals	04/26/2017	10:00 AM	TCHS 1815 Crystal Lake Drive Lakeland, FL 33801
Debriefing Meeting of the Evaluators and Ranking of the Responses	05/03/2017	10:00 AM	TCHS 1815 Crystal Lake Drive Lakeland, FL 33801
Posting of Proposal Scores	05/05/2017	5:00 PM	TCHS's Competitive Procurement Advertisements website: <a href="http://tchsonline.org/competitive-procurement-advertisements">http://tchsonline.org/competitive-procurement-advertisements</a>
Notice of Intent to Award the Contract	05/08/2017	5:00 PM	TCHS's Competitive Procurement Advertisements website: <a href="http://tchsonline.org/competitive-procurement-advertisements">http://tchsonline.org/competitive-procurement-advertisements</a>
72-Hour Protest Period	05/11/2017	5:00 PM	N/A
Anticipated Effective Date of Contract	06/01/2017	N/A	N/A

All times in the Schedule of Activities are local times for the Eastern Time Zone.

## **2.4. Withdrawal of Response**

A written request for withdrawal, signed by the vendor, may be considered if received by TCHS within 72 hours after the opening time and date indicated in **Section 2.3**. A request received in accordance with this provision may be granted by TCHS upon proof of the impossibility to perform, based upon an obvious error on the part of the vendor.

## **2.5. Notice of Contract Award**

TCHS intends to award the contract to the responsive vendor that the evaluation team determines, based on the selection criteria set forth in **Section 4**.

TCHS may consider any information or evidence which comes to its attention and which reflects upon a vendor's capability to fully perform the contract requirements and/or the vendor's demonstration of the level of integrity and reliability which TCHS determines to be required to assure performance of the contract.

## **2.6. Receipt and Rejection of Responses or Waiver of Minor Irregularities**

### **2.6.1. Response Deadlines**

Responses must be received by TCHS no later than the time, date and place as indicated in the preceding deadline schedule. Any response submitted shall remain a valid offer for at least 90 days after the response submission date. No changes, modifications or additions to the response submitted (after the deadline for response opening has passed) will be accepted by or be binding on TCHS.

### **2.6.2. Receipt Statement**

Responses not received at either the specified place, or by the specified date and time, will be rejected and returned unopened to the vendor by TCHS. TCHS will retain one unopened original for use in the event of a dispute.

### **2.6.3. Right to Waive Minor Irregularities Statement**

TCHS reserves the right to reject any and all responses or to waive minor irregularities when to do so would be in the best interest of TCHS. Minor irregularity is defined as a variation from the Request for Proposal terms and conditions which do not affect the price of the response, or give the vendor an advantage or benefit not enjoyed by other vendors, or do not adversely impact the interest of TCHS. At its option, TCHS may correct minor irregularities, but is under no obligation to do so whatsoever.

## **2.7. Protests and Disputes**

### **2.7.1. Filing the Protest**

Any vendor who has been adversely affected by a decision or intended decision concerning a solicitation or a notice of contract award may file a written *Notice of Intent to Protest* with the Procurement Manager within 72 hours after the posting of the solicitation or of the notice of TCHS's decision or intended decision.

In the computation of the 72 hour time frame for filing of a protest, Saturdays, Sundays and state holidays are excluded. The Procurement Manager must ensure that the date and time of posting are documented in the contract file. (Posting on a Monday or Tuesday eliminates the need for weekend exclusion). Failure to timely file a notice of intent to protest shall constitute a waiver of proceedings.

Following the submission of the written Notice of Intent to Protest, a Formal Protest must be filed with the Procurement Manager. The Formal Protest must be:

- In writing; and,
- Filed within ten (10) days after filing of the notice of protest. Failure to file a protest within the time prescribed shall constitute a waiver of proceedings.
- No time will be added to the above time limits for mail service.
- The 10 day period includes Saturdays, Sundays and state holidays
- If the last day of the 10 day period is a Saturday, Sunday or state holiday, the period shall run until the end of the next day which is neither a Saturday, Sunday, nor state holiday.
- Accompanied by a bond payable to TCHS at the time of filing the formal written protest.
- In lieu of a bond, a cashier's check, official bank check or money order in the amount of the bond may be submitted to the contact person.
- Failure to file the proper bond at the time of filing the formal protest will result in a denial of the protest.

#### **2.7.2. Posting Bond for Protest Filed**

Any vendor who files an action protesting a decision or intended decision pertaining to contracts administered by TCHS must comply with the following requirements.

When protesting a decision or intended decision the protestor must post a bond equal to one percent (1%) of TCHS's estimated contract amount. The estimated contract amount shall be based upon the contract price submitted by the protestor. If no contract price was submitted, TCHS shall estimate the contract amount based on factors including, but not limited to, the following:

- The price of previous or existing contracts for similar or contractual services.
- The fair market value of similar contractual services.

TCHS shall provide the estimated contract amount to the protestor within 72 hours (excluding Saturdays, Sundays and state holidays) after the notice of protest has been filed. The estimated contract amount is not subject to protest. The bond shall be conditioned upon the payment of all costs and charges that are adjudged against the protestor in the administrative hearing in which action is brought and in any subsequent appellate court proceeding.

In lieu of a bond, TCHS may accept a cashier's check, official bank check or money order in the amount of the bond.

The official hours of office operation for receipt of intent to protest and/or a petition and bond are office hour's 8:00 AM to 5:00 PM local time. Upon receipt of the formal written notice of protest, the contact person must secure the bond, cashier's check, official bank check or money order until resolution of the protest.

### **2.7.3. Content of Formal Written Notice of Protest**

The formal written notice of protest should be printed, typewritten or otherwise duplicated in legible form. The content of the formal written notice of protest should contain:

- The name and address of the vendor filing the protest and an explanation of how its substantial interests have been affected by the solicitation or by TCHS's notice of intended or actual contract award;
- A statement of how and when the vendor filing the protest received notice of the solicitation or notice of TCHS's intended or actual contract award;
- With particularity, the facts and law upon which the protest is based;
- A statement of all issues of disputed material facts (if there are none, the protest must indicate such);
- A concise statement of the ultimate facts alleged, as well as the TCHS rules and statutes which entitle the vendor filing the protest to relief;
- A demand for relief to which the vendor deems itself entitled; and,
- Any other information which the vendor contends is material.

### **2.7.4. TCHS's Response to Protest**

Upon receipt of a formal written notice to protest, the solicitation process or contract award process may be stopped until the protest is resolved. Upon receipt of a protest, the Procurement Manager and the Director of Administrative Services shall immediately consult the appropriate legal counsel. With legal counsel, the contract signer must determine whether or not to accept or reject the protest.

### **2.7.5. Resolution of the Protest**

Upon receipt of the intent to protest or formal written notice of protest, the Director of Administrative Services may work with the protestor to resolve the protest by mutual agreement on an informal basis. The Director of Administrative Services will have seven (7) days after receipt of the formal written notice of protest to resolve the protest through mutual agreement. The seven (7) days will exclude Saturdays, Sundays, and state holidays.

If the protest is not resolved by mutual agreement within seven (7) days, excluding Saturdays, Sundays, and state holidays, of receipt of the formal written protest the CEO of TCHS shall designate a management staff who shall conduct an informal proceeding and issue a final decision within ten (10) days excluding Saturdays, Sundays, and state holidays.

### **3. Instructions to Vendors**

#### **3.1. General Instructions to Respondents**

Vendors shall submit responses by the date specified in **Section 2.3**. Submissions of responses will then be scored by an evaluation team, based on the criteria outlined in **Section 4**.

TCHS may reject any or all responses, and may modify its statement of services sought, tasks to be performed or the project description and rebid these services or renegotiate, if it is in the best interest of TCHS.

#### **3.2. How to Submit a Proposal**

Vendors may choose, and be responsible for, the method of delivery to TCHS (mail or hand-delivery), except that facsimile or electronic transmissions will not be accepted at any time.

Any response must be received by TCHS by the deadlines set forth in **Section 2.3**. Responses not received at either the specified place or by the specified date and time, will be rejected and returned unopened to the vendor by TCHS.

##### **3.2.1. Number of Copies Required and Format for Submittal**

Vendors shall submit eight (8) hard copies of the Response (and attachments).

##### **3.2.2. Responses to be in Sealed Envelopes**

All hard copies must be submitted in sealed envelopes and must be clearly marked with the title of the response, the RFP number (“**RFP #161701AB**”) and the vendor’s name. Place only one (1) copy of the response in each envelope.

##### **3.2.3. Hard Copy Response Format**

Responses must be typed, double-spaced, on 8 ½” x 11” paper, and submitted in binders. The required font is Arial, size 12, with a 1 inch margin. Pages must be numbered in a logical, consistent fashion. Figures, charts and tables should be numbered and referenced by number in the text. No staples, permanent binders or rubber bands are permitted.

#### **3.3. Background Material**

The following items are included as attachments:

- TCHS’s audit for FYE 2016;
- TCHS’s contract with Central Florida Behavioral Health Network (CFBHN) for fiscal years July 1 2015 – June 30, 2020.
- TCHS’s most recent amendment to the CFBHN contract; and
- TCHS’s 2015 form 990, 990-T, 1120 & 5500

It is expected that each response will comply with established professional standards with respect to confidentiality.



### **3.4. Required Content of the Response**

#### **3.4.1. Scope of the Engagement**

TCHS (A Florida Not-for-Profit Corporation), through our Board of Directors, contracts with multiple organizations to provide substance abuse and mental health treatment services.

The scope of the engagement includes the production of audit reports for the fiscal years listed in **Section 1.1.** that comply with:

1. Generally Accepted Auditing Standards (GAAS).
2. Government Auditing Standards
3. Uniform Guidance
4. Uniform Administrative Requirements
5. Audit to be in accordance with Chapter 65-E-14 (Financial Rules).
6. Requirements set forth in contracts awarded by the State of Florida and rules of the Auditor General, Chapter 10.650.

In addition, the annual audit engagement requirements will include:

1. Preparation of the 990, 990-T, 1120 & 5500 income tax return for the fiscal years provided above.
2. Independent auditor's report of internal control structure in accordance with Government Auditing Standards, required by Uniform Guidance.
3. Independent auditor's report on compliance based on audit of financial statements and disclosures performed in accordance with Government Auditing Standards.
4. Independent auditor's report on compliance with specific requirements applicable to federal awards program.
5. Independent auditor's report on compliance with specific requirements applicable to major awards program.
6. Independent auditor's report on compliance with specific requirements applicable to non-major program transactions
7. Independent auditor's report on compliance requirements applicable to state grants and aids appropriations.

Audit reports shall include, in addition to the basic financial statement, a detailed schedule of all revenues and expenses identified by source, such as individual grant contracts by the contract number, persons' served payments and private donations.

#### **3.4.2. Deadlines**

TCHS's contractual requirements dictate the following deadlines\*:

1. All interim work will be completed in June.
2. All final audit fieldwork would commence by August 14 and be completed by August 31.
3. The draft audit report shall be submitted to the TCHS Finance Committee no later than October 16.

4. Audit presented to the Board of Directors on October 17.
5. Reports may be submitted earlier than the above schedule.  
\*deadline dates are approximate.

### **3.4.3. Provision of Work Papers**

The independent auditing firm must provide an explanation of the process that will be employed to ensure that work papers are available to TCHS pertaining to any questioned costs determined in the audit or inquiries of any other area of the audit report. The work papers must be concise and provide an organized basis in which to respond to any questioned cost or inquiries about other areas of the audit report. The work papers must be retained for seven (7) years from the date the audit report is issued unless the date is requested to be extended in writing by TCHS.

### **3.4.4. Minimum Requirements**

The auditing firm must affirm that the following mandatory criteria are met:

1. The auditors meet the independent and education requirements of the Government. Auditing Standards are issued by the Comptroller General of the United States.
2. The auditors do not have a record of substandard audit work.
3. The auditors meet all specific requirements imposed by Federal, State and local laws, rules and regulations.
4. The auditors have not been disbarred.

### **3.4.5. Prior Experience**

The independent auditing firm should describe its prior auditing experience to include:

1. Prior experience auditing programs funded by a managing entity using funds from the Department of Children and Families and the Federal Government.
2. Prior experience auditing not-for-profit organizations.
3. List of existing clients.

### **3.4.6. Professional Organizational Capabilities**

Please describe your organization, its location, size and range of activities. Please include a copy of the most recent peer review. If you have not had a peer review, this must be disclosed. Please describe the following regarding the staff that will perform the audit:

1. Prior experience of the individuals of the audit team similar to the type of audit requested.

2. Please provide an organizational chart including the proposed partner, manager and “in charge” assignments, including office location for audit, tax and consulting services applicable.
3. Current peer review.

### **3.4.7. Personnel Changes**

Please provide a statement addressing your firm’s policy toward:

1. Changing engagement staffing (partner through “in charge” levels. TCHS is looking for continuity of an audit team).
2. The ability of TCHS to request staffing changes.

### **3.4.8. Proposed Estimate**

Please submit your bid to perform the audit in accordance with the specified requirements including any start-up expenses involved. Provide details of costs broken out by fiscal year.

### **3.4.9. Executive Summary**

As part of your proposal response, please include a one-page executive summary that highlights the key points of your proposal and distinguished features of your firm.

## **4. Evaluation of Bids**

Vendors’ responses will be evaluated using the scoring sheet found in Attachment #9.

## **5. Contract Provisions**

### **5.1. Cost of Preparation of Proposal**

TCHS is not liable for any costs incurred by a vendor responding to this RFP.

### **5.2. Equipment**

The selected vendor will be responsible for supplying, at its own expense, all equipment necessary to perform under, conduct and complete the contract including, but not limited to, computers, telephones, copier, and fax machine including supplies and maintenance, as well as needed office supplies.

### **5.3. Records and Documentation**

To the extent that information is utilized in the performance of the resulting contract or generated as a result of it, and to the extent that information meets the definition of “public record,” as defined in subsection 119.011 (12), F.S., said information is hereby declared to be and is hereby recognized by the parties to be a public record and absent a provision of law or administrative rule or regulation requiring otherwise, shall be made available for inspection and copying by any interested person upon request as provided in Chapter 119, F.S., or otherwise. It is expressly understood that the selected vendor’s refusal to comply with Chapter 119, F.S., shall constitute an immediate breach of the

contract, which results from this RFP, which entitles TCHS to unilaterally cancel the contract agreement. The selected vendor will be required to promptly notify TCHS of any requests made for public records if the request could lead to a media event.

Unless a greater retention period is required by State or Federal law, all documents pertaining to the program contemplated by this RFP shall be retained by the selected vendor for a period of seven (7) years after the termination of the resulting contract or longer as may be required by any renewal or extension of the contract. Provided that if an audit is required, records shall be retained for a minimum of seven (7) years after the audit report is issued and until resolution of any audit findings or any litigation based upon the contract. During the records retention period, the selected vendor agrees to furnish, when requested to do so, all documents required to be retained. Data files will be provided in a format readable by TCHS.

The selected vendor agrees to maintain the confidentiality of all records required by law or administrative rule to be protected from disclosure. The selected vendor further agrees to:

- Hold TCHS harmless from any claim or damage including reasonable attorney's fees and costs or from any fine or penalty imposed as a result of any improper disclosure by the selected vendor of confidential records whether public record or not and promises to defend TCHS against the same at its expense; and
- Maintain all required records pursuant to the resulting contract in such a manner as to be accessible by TCHS upon demand. Where permitted under applicable law, access by the public shall be allowed without delay. The selected vendor assumes all financial responsibility for record storage and retrieval costs.

#### **5.4. Trade Secrets**

TCHS will attempt to afford protection from disclosure of any trade secret as defined in section 812.081, Florida Statutes (F.S.), where separately and individually marked and identified as such in the response to this RFP, to the extent permitted under section 815.04, F.S., Chapter 119, and Chapter 286, F.S. Any vendor acknowledges, however, that the protection afforded by section 815.04, F.S. is incomplete, and it is hereby agreed by the vendor and TCHS that no right or remedy for damages arises from any disclosure.

TCHS is not obligated to agree with the vendor's claim of exemption and, by submitting a proposal, the vendor agrees to be responsible for defending its claim that each portion of the claimed trade secret is exempt from inspection and copying under Florida's Public Records Law.

Vendor agrees that it shall protect, defend, and indemnify, including attorney's fees and costs, including any appellate costs and attorney's fees, TCHS, its officers, employees, agents, and legal counsel from any all claims and litigation arising from or relating to vendor's claim that any claimed trade secret portions of its proposal are confidential, proprietary, trade secret, or otherwise not subject to disclosure.