



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA  
 SCHOOL BOARD ADMINISTRATION BUILDING  
 Procurement Management Services  
 1450 N.E. 2nd Avenue, Room 650  
 Miami, FL 33132

Direct All Inquiries To  
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**BID/RFP ADDENDUM**

Date: 3/19/2026

Addendum No. 3

BID/RFP No. RFP-25-036-CM BID/RFP TITLE: External Independent Auditing Services

**This addendum modifies the conditions of the above-referenced BID/RFP as follows:**

The deadline for this solicitation has been extended until Tuesday, March 31, 2026 at 1pm EST.

All other terms and conditions of the RFP will remain the same.

*All information, specifications terms, and conditions for the above-referenced BID/RFP, are included on the document posted on the Procurement Management website at <http://procurement.dadeschools.net>*

*The attached pages containing clarifications, additional information and requirements constitute an integral part of the referenced bid. If your bid/proposal has not been submitted, substitute the pages marked REVISED and mail your entire bid/proposal package.*

**I acknowledge receipt of Addendum Number \_\_\_\_\_**

PLEASE NOTE: If your firm has forwarded a copy of this bid/proposal to another vendor, it is your responsibility to forward him/her a copy of this addendum.

**(PLEASE TYPE OR PRINT BELOW)**

LEGAL NAME OF BIDDER: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

CITY, STATE ZIP CODE: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_ E-MAIL \_\_\_\_\_ FAX # \_\_\_\_\_

BY: SIGNATURE (Manual): \_\_\_\_\_  
 OF AUTHORIZED REPRESENTATIVE

NAME (Typed): \_\_\_\_\_ TITLE: \_\_\_\_\_  
 OF AUTHORIZED REPRESENTATIVE

## **DEFINITIONS REVISED**

The following words and expressions used in this solicitation shall be construed as follows, except when it is clear from the context that another meaning is intended:

- a) "Audit Period" means the period of time that falls within the period covered by the financial statements. For this RFP, the initial audit period is July 1, 2025 through June 30, 2026 (fiscal year ended June 30, 2026), followed by fiscal year ended June 30, 2027 and 2028 (with possible two (2) one (1) year options to renew). Any professional services performed by the proposing firm and any of its subconsultants during the audit period are used to assess independence, potential conflicts of interest, and compliance with applicable professional standards and required safeguards.
- b) "Board Policy" means any and all policies adopted by the School Board and in effect at the time the RFP is published and as they may be amended from time to time ("Board Policy"). All Board Policies are incorporated by reference into this Solicitation and into all Proposals submitted by a Proposer.
- c) "Chief Procurement Officer" means the individual who serves as the principal public purchasing official for the District.
- d) "Contractor" means a person, firm, entity or organization who contracts to furnish supplies or perform work at a certain price or rate.
- e) "Department" means the division within the District that is requesting the services or product throughout this request for proposal.
- f) "Proposer", "Submitter," "Offerer" or "Respondent" means the person, firm, entity or organization submitting a response to this Solicitation.
- g) "Selection Committee" means a committee of individual(s) who evaluate and rank proposals; conduct negotiations; and makes a contract award recommendation to the District and its respective Committees.
- h) "Scope of Services" or "Scope of Work" means the work to be performed by the Proposer or Consultant as described in Section 4 of this RFP, as amended thereto.
- i) "Solicitation" means this Request For Proposals (RFP) or Request For Qualifications (RFQ) or Request For Information (RFI) document, and all associated amendments and attachments/exhibits.
- j) "Subcontractor," "Sub-Proposer" or "Sub-consultant" means any person, firm, entity or organization, other than the employees of the Contractor, who contracts with the Contractor to furnish labor, or labor and materials, in connection with the Work or Services to the District, whether directly or indirectly, on behalf of the Proposer.

"Superintendent", "Superintendent of Schools" means the Secretary and executive officer of the district school board.

- k) "Term of the Engagement" means the period that begins when the auditors either sign an initial engagement letter or other agreement to conduct an engagement, whichever is earlier. This period lasts for the duration of the professional relationship - which for recurring engagements, could cover many periods - and ends with the formal or informal notification, either by the auditors or the audited entity, of the termination of the professional relationship or with the issuance of a report, whichever is later. Accordingly, the period of professional engagement does not necessarily end with the issuance of a report and recommence with the beginning of the following year's engagement or a subsequent engagement with a similar objective.
- l) "The School Board of Miami-Dade County, Florida ("School Board")", means the governing body of elected officials comprising the district school board and who review and have the authority to approve or reject any and all recommendations for contract awards. "Miami-Dade County Public Schools", "M-DCPS", "The School Board of Miami-Dade County, Florida" or "District" are interchangeable terms.
- m) "Work", "Services", "Program", "Project" or "Engagement" means all matters and things that will be required to be done by the Contractor in accordance with the Scope of Services in Section 4 and the terms and conditions of this Solicitation.

## SECTION 2 – RFP TIMETABLE **REVISED**

The anticipated schedule for this RFP and contract approval is as follows:

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Goal Setting Committee                        | Tuesday, January 27, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| RFP available for distribution:               | Monday, February 2, 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Pre-Proposal Conference date, time and place: | Wednesday, February 11, 2026 at 9:00am<br>Via Google Meet at:<br>External Audit Pre-Bid Conference<br>Tuesday, February 17 · 9:00 – 10:00am<br>Time zone: America/New_York<br>Google Meet joining info<br>Video call link: <a href="https://meet.google.com/zhh-atay-yyu">https://meet.google.com/zhh-atay-yyu</a><br>Or dial: (US) +1 304-512-0053 PIN: 286 007 276#<br>More phone numbers: <a href="https://tel.meet/zhh-atay-yyu?pin=1916062743001">https://tel.meet/zhh-atay-yyu?pin=1916062743001</a> |
| Deadline for receipt of questions:            | Wednesday, February 11, 2026 at 5 p.m. EST<br>Emailed to <a href="mailto:cmontfort@dadeschools.net">cmontfort@dadeschools.net</a>                                                                                                                                                                                                                                                                                                                                                                          |
| Deadline for receipt of proposals:            | <b>Tuesday, March 31, 2026</b> EST<br>No later than 1 p.m. (local time)                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Virtual Opening of Proposals:                 | <b>Tuesday, March 31, 2026</b> EST 2:00pm Via Google Meet                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Virtual Opening Location                      | Via Google Meet at:<br>Meeting ID<br><a href="https://meet.google.com/waw-ugae-vid">meet.google.com/waw-ugae-vid</a><br>Phone Numbers<br>(US)+1 319-449-2716<br>PIN: 479 372 469#<br><b>(See instructions on Exhibit 16)</b>                                                                                                                                                                                                                                                                               |
| Selection Committee Meetings:                 | To Be Determined and Published via Miami-Dade County Public Schools' District Advisory Committee Meeting Calendar @ <a href="http://meetings.dadeschools.net/list.asp">http://meetings.dadeschools.net/list.asp</a>                                                                                                                                                                                                                                                                                        |

Projected Board Approval of Contract:

Anticipated June 2026

Projected contract start date:

Anticipated July 2026

## **SECTION 4 – SCOPE OF SERVICES REVISED**

This section identifies the levels of performance that are desired by the District. Proposers are instructed to indicate a response to ALL service requirements and specifications contained in this Section in the order listed using the same numbering system.

The inability or denial expressed in a proposal, or omission in the proposal, to offer to comply/conform with the technical requirements of this Section of the Request for Proposal (RFP) may result in deductions in the allocation of points by the Selection Committee.

### **SECTION - 4.1 GENERAL INFORMATION**

Miami-Dade County Public Schools (“M-DCPS”) is the third largest school district in the United States, comprised of approximately 476 schools, 331,500 students and over 34,400 employees. Located at the southern end of the Florida peninsula, the school district stretches over 2,000 square miles of diverse and vibrant communities ranging from rural and suburban to urban cities and municipalities. A truly global community, district students speak 56 different languages and represent 160 countries.

The Vision, Mission and Core Values of the M-DCPS are as follows:

#### **VISION**

We provide a world class education for every student.

#### **MISSION**

To be the preeminent provider of the highest quality education that empowers all students to be productive lifelong learners and responsible global citizens.

#### **CORE VALUES**

##### **Excellence**

We pursue the highest standards in academic achievement and organizational performance.

##### **Equity**

We foster an environment that serves all students and aspires to eliminate the achievement gap.

##### **Student Focus**

We singularly focus on meeting our students’ needs and supporting them in fulfilling their potential.

##### **Innovation**

We encourage creativity and adaptability to new ideas and methods that will support and improve student learning.

## **Accountability**

We accept responsibility for our successes and challenges and seek to transparently share our work on an ethical manner, as we strive towards continuous improvement.

### **Section 4.1.1 – PRINCIPAL ADMINISTRATORS AND OFFICES**

Currently, the principal administrators in charge of the financial and record keeping aspects of the District are as follows:

1. Mr. Ron Y. Steiger, Chief Financial Officer, Financial Services
2. Ms. Martha Diaz, Chief Budget Officer, Office of Budget Management
3. Mr. Jorge Fernandez, Chief Information Officer, Information Technology Services
4. Ms. Daisy Naya, Controller, Office of the Controller
5. Ms. Margarita Betancourt, Treasurer, Office of Treasury Management
6. Ms. Charisma Montfort, Chief Procurement Officer, Procurement Management Services
7. Mr. Michael Fox, Risk and Benefits Officer, Office of Risk and Benefits Management

### **SECTION 4.1.2 – OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS (OMCA):**

The OMCA comprises the internal audit function of the District and is administered by Mr. Jon Goodman, Chief Auditor, pursuant to School Board Policy 6835. The Chief Auditor is appointed by, and reports directly to, the School Board. Findings and recommendations emanating from the OMCA's published reports are submitted to the School Board through the Audit and Budget Advisory Committee (ABAC), which is composed of a group of volunteer citizens who serve in an advisory capacity to the School Board, pursuant to School Board Policy 6840. **The OMCA serves as liaison to all external auditors and is the originator of this RFP.**

The ABAC reviews the work of the OMCA, external auditors, Office of the Inspector General, auditors who provide financial audits on charter schools and other components of the District, State of Florida Auditor General, and the work of any other external audit entities that may audit the District. With the exception of statutorily protected information, all reports and work performed by the aforementioned entities can be found at <https://omca.dadeschools.net/#!/fullWidth/7187>. ABAC meetings take place at least six times a year and shall be attended by the External Auditor.

### **SECTION - 4.2 – PURPOSE OF REQUEST FOR PROPOSALS (RFP)**

The purpose of this RFP is to solicit bids from qualified public accounting firms whose partners or officers are independent Certified Public Accountants (CPAs) and duly licensed to practice in the State of Florida in accordance with government auditing standards. Services will be performed in accordance with generally accepted auditing standards promulgated by the American Institute of CPAs and Generally Accepted Government Auditing Standards (GAGAS). The firm is to perform an audit of the financial statements and records of The School Board of Miami-Dade County, Florida each year and a financial and compliance audit of all federal financial assistance (Single Audit) in those years when the State of Florida Auditor General does not conduct the Single Audit. The Single Audit shall be performed in accordance with the Federal Single Audit Act Amendments of 1996, and Uniform Guidance, as well as other applicable Federal laws, and the Rules of the Auditor General of the State of Florida. The External Auditor will audit annually the expenditures

of the Offices of the School Board Members and the School Board's direct reports (Superintendent, General Counsel, Chief Auditor). The agreement between the successful proposer(s) and the Board will be non-exclusive.

## **SECTION 4.3 – REQUIRED SERVICES**

This section identifies the levels of performance that are required by the District. Proposers are instructed to indicate a response to ALL service requirements and specifications contained in this Section in the order listed using the same numbering system.

### **4.3.1. Financial Statements**

#### **A. Basic Financial Statements and Single Audit**

The annual financial audit of the School Board is required by Section 218.39(1)(d), Florida Statutes and as defined in Chapter 10.800, Rules of the Auditor General. Under Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as applicable. The District is also required to have an audit of Federal awards (Single Audit).

The examination will be a financial and compliance audit in order to express an opinion, annually, on the financial statements of the School Board. The first year to be audited will be the fiscal year ending June 30, 2026.

The examination is to be conducted to the extent necessary for the External Auditor to express an opinion about whether the financial statements fairly present the financial position of the District in conformity with generally accepted accounting principles.

In addition, the External Auditor will determine whether operations are properly conducted in accordance with legal and regulatory requirements, such as Florida Statutes, Rules of the Auditor General of the State of Florida, State Board of Education Rules and Regulations, federal laws, guidelines, and District policies and procedures. The financial statements shall be accompanied by management's discussion and analysis, as identified by Section 2200.102a, and other required supplementary information, as identified by Section 2200.102c, of the GASB Codification of Governmental Accounting and Financial Reporting Standards. The audit shall encompass any additional activities and procedures necessary to establish compliance with Uniform Guidance and other applicable Federal Law.

Refer to the exception below regarding those years when the Auditor General is scheduled to perform the financial and Single audit of the District.

#### **B. Additional Audit Requirements**

The financial audit shall include appropriate procedures to determine whether or not the District met one or more conditions in Section 218.503 - Determination of financial emergency, and if deteriorating financial conditions exist pursuant to Section 218.39 (5) (a), Florida Statutes. Further, the financial audit includes an examination of the District's compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

#### **C. Certificate Awards in Financial Reporting**

For the past forty-one (41) years, the School Board has received the Association of School Business Officials (ASBO) International's Certificate of Excellence in Financial Reporting. For the past forty (40) years, the School Board has received the Government Finance Officers Association (GFOA) of the United States and Canada's Certificate of Achievement for Excellence in Financial Reporting. The School Board will continue to submit the Annual Comprehensive Financial Report (ACFR) to both organizations for their consideration.

#### D. Audits Performed by the State of Florida Auditor General Every Three Years

Yearly, the Auditor General informs the District, before year-end, whether they will be conducting an audit for the fiscal year. The Auditor General's last audit was for the fiscal year ending June 30, 2025, and they will be auditing the District's records for the fiscal year ending June 30, 2025. Therefore, in the years when the Auditor General will NOT be conducting the audit, the accounting firm will be required to conduct the financial and compliance audit of all federal financial assistance in accordance with the Single Audit Act Amendments of 1996, Uniform Guidance, Rules of the Auditor General of the State of Florida, as well as other applicable Federal laws. Generally Accepted Auditing Standards (GAAS), and Government Auditing Standards (GAS) (2024 revision or subsequent revision, as applicable), and any amendments and revisions thereto, issued by the Comptroller General of the United States shall be adhered to.

#### E. Audit of Purchasing Card, Travel Card, and Payroll – School Board Member's Offices and Direct Reports

The External Auditor will audit annually the expenditures of the Offices of the School Board Members and the School Board's direct reports (Superintendent, General Counsel, Chief Auditor). Said audit shall include, but not be limited to, Purchasing and Travel Card expenditures, and Payroll functions. The audit will measure compliance with applicable laws, policies, and procedures.

Results and recommendations arising from these audits shall be reported separately from any other audit report referenced in this RFP. The audit procedures and report shall abide by Generally Accepted Auditing Standards, Government Auditing Standards, and any amendments and revisions thereto, issued by the Comptroller General of the United States.

The District reserves the right to add or remove any audit stated in this RFP.

#### F. Filing Requirements

The accounting firm shall prepare the audit report as prescribed by the stated standards. This report must be filed with the Auditor General of the State of Florida and the various Federal agencies, in accordance with laws and regulations. Pursuant to Florida Statue 218.39 (7), the Auditor General must receive this report within 45 days after delivery of the audit report to the District but no later than nine (9) months after the end of the fiscal year of the District.

The District is required to submit to the State Commissioner of Education an Annual Financial Report (unaudited) as of June 30th each year. The report must be submitted to the Commissioner no later than September 11th of each year.

### **4.3.2 Review of the Internal Controls**

Sufficient understanding of the District's internal controls is to be obtained by the External Auditor to assess risks, plan the audit, and determine the nature, timing, and extent of testing to be performed. The internal control structure includes the control environment related to accounting systems and specific control procedures. In order to assess the control risk, the accounting firm is to perform tests of controls and properly document this assessment. Reportable conditions related to the internal control structure shall be communicated in writing in accordance with generally accepted auditing standards. Such review shall be conducted in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants.

#### **4.3.3 Information Technology Systems Review**

This is a review of information systems controls as it relates to financial reporting and related controls. A review of controls used in the central computer and technology facility to assure protection of files, prevention of processing errors, and general data processing operations shall be conducted. Such review shall be conducted in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountant and Generally Accepted Government Auditing Standards (GAGAS).

#### **4.3.4 Audit Report**

The audit report shall include the External Auditor's opinion on the School Board's basic financial statements, Audited Financial Statements, and Management Letter in accordance with the rules of the Auditor General of the State of Florida. This shall include administrative responses addressed to the School Board, the ABAC, and the Superintendent of Schools.

The External Auditor is required to provide, as part of the Management Letter, a current status report of findings made in prior year(s) as to their level of implementation and on the examination of the School Board's compliance with Section 218.415, Florida Statutes.

As applicable, the deliverables shall also include the Report on Internal Control Over Financial Reporting, Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards, the External Auditor's Report in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General (Single Audit report).

##### **A. Opinion**

The audit report shall contain the External Auditor's opinion on the financial statements of the School Board taken as a whole. If an unmodified opinion cannot be expressed, the nature of the modification shall be stated succinctly in the opinion.

##### **B. Financial Statements**

The External Auditor's report shall contain financial statements of governmental activities, each major fund, and the aggregate remaining fund information of the School Board in conformity with US generally accepted accounting principles.

##### **C. Management Letter**

The External Auditor's report shall include a Management Letter in compliance with the Rules of the Auditor General, which shall contain findings, if any. This letter shall be prepared and included as a part of each financial audit report pursuant to Section 218.39(4), Florida Statutes, and Rule 10.806(2)(e), as defined in Chapter 10.800, Rules of the Auditor General.

The External Auditor shall provide a draft of the Management Letter, to be discussed with the various administrative departments, the Chief Financial Officer, the Controller, and the Chief Auditor, before its issuance in final form. Responses provided by the administration to the audit findings shall be included in the Management Letter along with the findings and recommendations and presented to the ABAC and to the School Board.

#### **D. Audits Conducted by External Auditing Firm During the Auditor General's Year**

The Auditor General conducts a financial audit including the Single Audit, every third year, as provided in Florida Statutes. In the years that the Auditor General conducts the financial and Single Audit, the District shall have the option to not utilize the services of the External Auditor. In the event that the District utilizes the external auditing firm for the financial audit only, the firm shall exclude the Single Audit portion of the engagement and shall provide for a reduced fee in those years.

For years when the Single Audit is conducted by the external auditing firm, the appropriate auditor's reports shall be issued, pursuant to the Single Audit Act Amendments of 1996, Uniform Guidance, as well as other applicable Federal laws.

#### **E. Presentations - Oral Report and Audit Plan**

An oral presentation shall be made to the ABAC at its scheduled meeting and at any other meetings as may be required, including to the School Board at its scheduled meetings, summarizing the audit report results.

In addition, a written Audit Plan detailing the scope, timing of the audit, and team members of the Audit engagement shall be presented to the ABAC and to the School Board at a subsequent meeting. The timing of this Audit Plan presentation must coincide with the first regularly scheduled meeting of the ABAC in July.

### **4.3.5 Timing of Work**

The following is a timetable for selection of the accounting firm, award and contract execution, and audit of the financial records:

#### **B. Field Work**

For the first year of the engagement, the audit field work should commence before the end of each fiscal year (June 30) to allow sufficient time so that the reporting deadlines in the following subsection can be met.

#### **C. Audit Report Deadline and Distribution**

The External Auditor's Report must be submitted to the District the week prior to Thanksgiving Week. The Annual Comprehensive Financial Report (ACFR), comprised of the External Auditor's Report of the School Board's basic financial statements, the report on internal control and

compliance (in final form), the External Auditor's opinion, audited financial statements, Management Letter, as well as the External Auditor's report on the examination of the School Board's compliance with Section 218.415, Florida Statutes, are to be completed and delivered each year no later than five (5) business days prior to the Thanksgiving Day holiday. Said reports shall be presented to the ABAC at its December meeting, and subsequently, to the School Board at its next regularly scheduled meeting.

In the years when the accounting firm is to conduct the Single Audit, the report in final form shall be received no later than the end of the second week in January, unless the Chief Financial Officer and the Chief Auditor agree to an extension.

In those instances where the Management Letter and/or Single Audit necessitate a written response from District personnel, the audit firm shall submit the request two weeks in advance in order to allow District personnel sufficient time to provide written responses before the report is due in its final form.

Eight (8) copies of the bound audit reports, which shall include the ACFR, Management Letter and pertinent Single Audit, as required by the Auditor General of the State of Florida and the Federal Government, shall be received by the District. Additionally, forty-five (45) copies of the separately bound Single Audit report shall be received by the District. All printing and reproduction costs incurred by the accounting firm shall be considered in submitting the proposal.

#### D. Working Papers

For a period of three (3) years after completion of any work provided herein, a complete copy of all External Auditor's work papers shall be provided to, and retained by, the District. Such work papers will be neatly organized and/or bound in a manner that facilitates review. Alternatively, such work papers may be provided in electronic format and organized in a manner that facilitates review. The School Board and its representatives shall be entitled, at any time during such three-year period, to inspect and reproduce any documents deemed necessary.

#### **4.3.6 SUPPORT PERSONNEL**

Throughout the audit engagement, support personnel will be made available to the External Auditor in order to provide assistance, obtain necessary documentation, data, and such other tasks that serve to properly conduct and expedite the audit, with the realization that support personnel must be given consideration relative to their day-to-day responsibilities. The employees and related staff identified in **Section 4.1.1 – PRINCIPAL ADMINISTRATORS AND OFFICES** will be available to provide the necessary assistance.

In addition, the External Auditor may communicate with the predecessor External Auditor to discuss any matters deemed appropriate, as prescribed by the American Institute of Certified Public Accountants.

#### **4.3.7 CONTINUING EDUCATION**

In order to maintain the expertise of those employees of the District that either account for or audit the records of the school system, continuing education seminars for at least two (2) days each year shall be provided to the District's accounting and auditing professional staff at no charge.

Continuing education seminars will be designed to enhance District staff's knowledge base in accounting and auditing in a governmental environment.

#### **4.3.8 INDEPENDENCE AND CONFLICT OF INTERESTS**

Specifically, identify the partner, manager and supervisory personnel that will be assigned to the audit and their experience in the governmental auditing sector, preferably with large urban school districts. Additionally, the audit team must possess expertise in the audit of governmental/not-for-profit entities.

It is the responsibility of the proposer to verify and confirm if the proposer and/or any of its subconsultants have performed any prior work (including but not limited to any auditing, non-auditing or consulting services) with the District.

- a. Please state whether your firm, its principals and/or its accountants have performed any current or prior work for the District over the past ten (10) years. If so, please state the nature of the work including but not limited to any auditing, non-auditing services, or consulting services, and for what time period.
- b. Please state the name of your subconsultants and whether your subconsultants have performed any current or prior work with the District over the past ten (10) years. If so, please state the nature of the work including but not limited to any auditing, non-auditing services or consulting services, and for what time period.
- c. As a proposer for this solicitation, does your firm, its principals, its accountants and subconsultants agree to adhere to the independence standards set forth in the AICPA Code of Professional Conduct and, the Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States? Does your firm, its principals, its accountants and subconsultants also agree to apply the AICPA and GAGAS 'Conceptual Framework' for Independence to identify, evaluate, and address any threats to said independence?
- d. If your firm or any of its subconsultants have performed any work for the District during the audit period, state in detail how you intend to institute proper procedures to ensure that the aforementioned safeguards are adhered to.
- e. If the firm and/or its subconsultants provide any non-auditing or consulting services for the District after July 1, 2025, such work may create a prohibited conflict of interest and may constitute an unwarranted threat to independence and your firm may be disqualified from participating in this and such future competitive solicitations, or it may constitute a breach and form a basis to terminate the contract resulting from this RFP with your firm.
- f. Does your firm, its principals, its accountants and subconsultants agree that if at any time during the audit period and term of the engagement, a conflict of interest or potential conflict of interest develops, you shall immediately disclose this conflict in writing to the Principal Administrators and Offices listed in Section 4.1.1 of this RFP and such conflict(s) shall be remediated before further work continues?

#### **SECTION 4.4 - INFORMATION REQUIRED TO BE SUBMITTED BY THE PROPOSER**

The proposal submitted must clearly indicate the name of the responding firm, as well as the name, address, and telephone number of the primary and secondary contact at Proposer's organization. The Proposer shall demonstrate their experience in the conduction of external independent auditing services. The Proposer must provide the following:

The accounting firm (Proposer) shall provide the following information regarding the firm's desire and ability to conduct the audit:

A. Title Page

B. Table of Contents

C. Letter of Transmittal: Proposer will include a statement of understanding of the required services and commitment to perform such services.

D. Profile of the Proposer

1. Submit evidence that the firm is an active and legal entity in the State of Florida and has continuously performed certified public accounting services for a minimum of five (5) years.
2. Certify that the firm is a member in good standing of the American Institute of Certified Public Accountants and that the firm is independent.
3. Provide the number of professional auditing staff by employee classification within the local office and a job description of each position classification along with educational and experiential requirements.
4. Describe the professional and/or academic qualifications for key personnel, such as partners and supervisory personnel, who will have primary responsibility for the performance of the required auditing services for this engagement.
5. Describe the firm's professional development program, including the approximate number of days per year of continuing education provided to members of the firm. Also, indicate the number of days of specialized training in governmental accounting and auditing as well as in technology auditing received during the last two years by personnel who will be assigned to the audit engagement.
6. Indicate whether the personnel to be assigned to the audit have met the continuing education requirements, as set forth in the Government Auditing Standards issued by the Comptroller General of the United States.
7. Provide a copy of the firm's most recent external quality control review (peer review) and indicate whether the peer review included a review of the quality of governmental audits.
8. Describe the results of any desk or field reviews performed by Federal or State agencies on recent governmental audits. Disclose whether any disciplinary action has been taken against the firm or its employees as a result of these reviews and provide a status report on the situation.

9. Proposer must submit a list of current or recent financial statement audits of governmental entities performed by the firm with an annual budget of seven hundred fifty million dollars (\$750,000,000) or more. This list should include the nature of the client's business and total yearly revenues. Include at least three (3) references with the names, addresses, and telephone numbers of current and recent governmental clients that may be contacted by the District. The District reserves the right to contact any or all references before or after the selection process.
10. Describe the firm's experience in supporting the clients' efforts in maintaining the Association of School Business Officials (ASBO) and/or Government Finance Officers Association (GFOA) certificates.
11. Describe the firm's procedures for monitoring the progress of audits and communicating same to the client while the audit is in progress.
12. Describe the firm's procedures in monitoring the progress of fieldwork to ensure that the audit is progressing in alignment with the Annual Plan and that it will meet all stipulated timelines for reporting.
13. Describe the firm's specific policies, plans, procedures or techniques used to develop information for Management Letters.
14. Describe the nature and extent of Information Technology audit techniques typically employed by the firm in the examination of clients' financial statements, which have substantial data processing applications. Provide a brief description of the qualifications of individuals who would be performing these procedures.
15. Describe the firm's experience with auditing information systems such as SAP (ERP system).
16. Describe the firm's experience with auditing a self-insured employee benefits program.
17. Proposer understands that the majority of work performed must be in-person

#### E. Audit Approach

The proposer shall indicate its understanding of the scope of the examination and reporting requirements outlined in Sections 2.3 of this RFP.

#### F. Availability of the Proposer

The proposer shall indicate as to the ability and willingness to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the time constraints outlined in Section 1.3 of this RFP. The proposal shall state the availability of the partners, managers or staff to meet with the Administration, ABAC, and the School Board on any material matters that could affect the District's financial position or operations.

#### G. Additional Information

Additional information that the accounting firm deems appropriate to assist the ABAC, School Board, and Administration in evaluating the proposal may be submitted.

H. Please acknowledge your full understanding and agreement to all terms outlined in **SECTION 4.4 - INFORMATION REQUIRED TO BE SUBMITTED BY THE PROPOSER.**

## SECTION 6 – SUBMISSION REQUIREMENTS **REVISED**

### SECTION 6.1 – SUBMITTAL INSTRUCTIONS

The entire proposal packet must be submitted electronically via the e-bidding platform Euna OpenBids (formerly DemandStar). All proposals must be neatly typed on 8 1/2" X 11" page size, with normal margins and spacing. **It should be noted that M-DCPS is no longer accepting submittal of proposals in hard copy format. All proposals must be submitted electronically via Euna OpenBids (formerly DemandStar).**

**Proposals must be received by the deadline for receipt of proposals specified in this RFP Timetable (Section 2).**

For more information on how to register on Euna OpenBids (formerly DemandStar), please refer to the instructions set forth in **Exhibit 17**.

Please note that proposals are due at the District on the date and at the time indicated in **Section 2. Proposal response submission to the Procurement Management Services via Euna OpenBids (formerly DemandStar) on or before the stated time and date will be solely and strictly the Proposer's responsibility. M-DCPS will not in any way be responsible for delays in Proposer's submission of their proposal.**

Proposals must be signed by an authorized officer of the Proposer who is legally authorized to enter into a contractual relationship in the name of the Proposer. The submittal of a proposal by a Proposer will be considered by the District as constituting an offer by the Proposer to perform the required services at the stated prices.

The District reserves the right to seek clarification regarding any actual, potential, or perceived conflict of interest. At the District's sole discretion, such clarification may be requested in writing or through an in-person meeting. The Respondent shall provide all requested information within the timeframe specified by the District.

### SECTION 6.2 – RESPONSE FORMAT

This Section identifies the format to be followed in assembling a response. Proposers must carefully follow the format and instructions outlined below, creating a tabbed section in the response for each of the Sections below. Proposers are instructed to indicate a response to ALL requirements and specifications contained in this Section in the order listed using the same numbering system.

Proposal responses must contain each of the enumerated documents below, each fully completed, signed, and notarized as required. Proposals that do not include the required documents may be deemed ineligible and may not be considered for contract award. All materials (except for plans and schematics, if any) must be neatly typed on 8½" X 11" page size, with normal margins, spacing and quantities as outlined in this RFP.

The inability or denial expressed in a proposal, or omission in the proposal, to offer to comply/conform with the technical requirements of this Section of the RFP may result in deductions in the allocation of points by the Selection Committee.

All proposals must contain the following tabs/sections:

- 1) Cover Page  
**Exhibit 1** found in **Section 10** is to be used as the cover page for the Proposal. This form must be fully completed and signed by an authorized officer of the Proposer submitting the proposal.
- 2) Table of Contents  
The Table of Contents should outline in sequential order the major areas of the proposal. All pages of the proposal, including the enclosures, must be clearly and consecutively numbered and correspond to the Table of Contents.
- 3) Proposer Qualification Form  
This form must be fully completed and signed by an authorized officer of the Proposer submitting the proposal.
- 4) Minimum Qualification Requirements  
Submit detailed verifiable information affirmatively documenting compliance with the Minimum Qualifications Requirements shown in Section 5.
- 5) Executive Summary  
Provide a brief summary of no more than two (2) pages describing the basic services offered, experience and qualifications of the Proposer, staff and any other relevant information.
- 6) Proposed Approach and Methodology  
Provide a response to all of the items listed in **Section 4 and 7** of this RFP. If the Proposer is unable to provide a particular service, the Proposer is required to suggest an appropriate alternative in their response to that item. The Proposer must respond to ALL Requirements in the order listed in **Section 4 and 7** of this RFP using the same numbering system. The inability or denial expressed in a proposal, or omission in the proposal, to offer solutions or an explanation to the requirements of this section may result in deductions of the allocation of points by Selection Committee members under the weighted evaluation criteria.
- 7) Experience and Qualifications (including Corporate Past Performance and Key Personnel)  
Provide a response regarding the Proposer's qualifications, including but not limited to the following: full name, address and brief description of Proposer's organization. Also, provide a description of the organization's qualifications to provide the scope of services requested in this RFP, whereby resumes of Key personnel should be included within the Proposal. Lastly, please provide three (3) references whereby your company has successfully provided services requested within this RFP.
- 8) Price Proposal  
Provide pricing on the Proposal Pricing Form, refer to Section 8
- 9) Certified Business Enterprise Participation, if applicable  
Provide documentation as described in Section 7.7

- 10) Required Forms & Exhibits As part of the Proposal, the Proposer must complete, sign and submit Exhibits 1 through 15, Exhibits 19-21, and if applicable, Exhibit 18, all of which can be found in **Section 10**. By submitting a proposal, the Proposer agrees to be bound by and to execute the Sample Agreement, Exhibit 15 of this RFP.