



**REQUEST FOR PROPOSALS – FINANCIAL AUDIT SERVICES  
RFP # 02-03-2016**

**Procurement Information**

The Florida Concrete Masonry Education Council, Inc., (the Council), with its administrative office in Gainesville, Florida, is accepting proposals from Certified Public Accounting firms to perform an audit and deliver an audit report for three audit periods, beginning with the fiscal year ending December 31, 2015, with an option to renew for two additional years. Interested firms should submit one (1) original and five (5) copies of their proposal in the requested format, identified below as **Information to be Included in the Proposal**, by 4:00 pm Eastern Time, February 19, 2016 to: The Florida Concrete Masonry Education Council, Inc., Finance and Budget Committee, Attn. Genise Harrison, P.O. Box 12018, Gainesville, Florida 32604. Proposals should be sealed and clearly marked on the outside as follows: “Proposal for Auditing Services, RFP # 02-03-2016”. Late proposals will not be accepted and will be returned to the firm unopened.

Proposals will be evaluated by the Council’s Finance and Budget Subcommittee, which will make a recommendation to the Council’s Board of Directors. The Council’s Board of Directors retains the right to accept the Subcommittee’s recommendation, select another the firm that in the Board’s judgment best meets the needs of the Council, or to reject all proposals.

The Council will not be responsible for any costs incurred by any proposing firm in the preparation of its proposal in response to this RFP, and/or participation in any discussions and negotiations.

**Council Overview**

The Florida Concrete Masonry Education Council, Inc. (Council) was created by section 446.53, Florida Statutes, and operates as a direct-support organization of the Florida Department of Economic Opportunity (DEO). The Council and DEO have executed a Memorandum of Agreement. Governor Rick Scott appointed the members of the Council. The Council’s Bylaws, Code of Ethics, and Strategic Plan can be found on the Council’s website: <http://www.floridamasonrycouncil.org>.

The overarching legislative intent of the Council is to educate and train individuals in the field of concrete masonry by bringing masonry manufacturers and contractors together in an effort to plan and conduct training programs, improve access to masonry education, develop outreach programs to ensure diversity, and inform the public about the sustainability and economic benefits of concrete masonry products. The Council operates as a corporation not-for-profit, within the meaning of §501(c) (3) of the Internal Revenue Code of 1986.

The Council operates in accordance with Florida’s “Sunshine Law”, which includes publicly noticed meetings, with public input welcome.

## **Contract Performance by the Public Accounting Firm**

The Auditor General, in consultation with the Board of Accountancy, shall adopt rules for the form and conduct of all financial audits performed by independent certified public accountants pursuant to F.S. 215.981.

F.S. 11.45(1)(c) defines “Financial Audit” as an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards as adopted by the Board of Accountancy.

The objective of the audit is to provide an opinion on the financial statements taken as a whole.

One original, twelve (12) copies of the audit report, and one (1) electronic copy in PDF format shall be submitted to the Council. The reports shall be submitted no later than ninety (90) days after the end of the fiscal year (December 31<sup>st</sup>). The audit firm shall retain its work papers for a minimum of seven (7) years or until resolution of any audit findings with the State of Florida, whichever is later. Copies of the audit firm’s work papers shall be furnished to the Council upon request.

## **Accounting Records**

The Council contracts with various organizations to provide services. The expenditures are controlled in accordance with written policies and procedures. Accounting records consist of a computerized general ledger system (QuickBooks) with the primary source of data coming from the accounts payable system and other data, such as deposits, being inputted into the system. The data is entered to enable the preparation of financial statements. All records pertaining to the Council’s fiscal matters are located with the Council’s contracted Administrative Entity, Florida Management Solutions, Inc. d/b/a Focused Management Solutions (FMS), Gainesville, Florida. The staff of FMS are prepared to assist in the audit process, answer any questions, and locate documents as needed. Workspace will be provided.

## **Information to be Included in the Proposal**

In order to facilitate the evaluation of the proposals, required information should be arranged in the following format:

### *Section A: Individual Audit Staff Technical Qualifications*

1. Describe the experience in auditing direct-support organizations or similar State agencies for each senior and higher level position assigned to the audit, including years on each engagement and their position while on each audit. Indicate the percentage of 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 (3) years.
3. Describe any specialized skills, training or background in public finance by assigned individuals. This may include participation in state or professional organizations, speaker or instructor roles in conferences or seminars or authorship of articles or books.
4. Indicate other audits the staff will be working on concurrently. Also indicate the overall supervision to be exercised over the audit team by the firm’s management.

*Section B: Local Office Technical Qualifications/Audit Experience*

1. State whether your organization is national, regional or local. Describe the organization, size, and structure of your firm.
2. State the address of the local office that will be conducting the audit.
3. Indicate your experience auditing entities similar in size and complexity to the Council.

*Section C: Audit Approach*

In this section, describe your approach to the audit. Describe your understanding of the work to be performed and indicate time estimate (hours) for each section of the audit.

*Section D: Client References*

In this section, indicate the names, addresses, and phone numbers of three (3) relevant audit client references.

*Section E: Other Information*

Describe any regulatory action taken by any oversight body against the proposing audit organization or local office. Describe the firm's approach to peer review and provide a report of the most recent peer review, the related letter of comments, if applicable, and the firm's response to the letter of comments. In this section include any other information which may be helpful to the Subcommittee members and the Council in evaluating your firm's qualifications.

*Section F: Proposed Fees*

Proposals should include the fees to complete the audit for each fiscal year. Also indicate the number of hours required to complete each task by each individual assigned to the audit.

**Additional Information Request**

Please submit all questions, concerning this proposal request by 5:00 p.m. Eastern, February 12, 2016 via email to Diane Burke at: [dburke@fmsworks.com](mailto:dburke@fmsworks.com). Questions will be answered in a timely manner. Questions and answers from all potential respondents will be posted via the Council's website, <http://www.floridamasonrycouncil.org>, and selecting the following drop down menu options: Documents/Procurements.