



CENTRAL FLORIDA CARES HEALTH SYSTEM, INC.

REQUEST FOR PROPOSAL (RFP)

Audit Services for Five Fiscal Years (FY 2025–2026 through FY 2029–2030)

RFP # 2026-01-FA
Release Date: August 6, 2026

Contact Person:
Trinity Schwab
Chief Operating Officer
707 Mendham Blvd., #201
Orlando, FL 32825
tschwab@cfchs.org

Solicitation of Responses

1. Introduction

1.1 Statement of Need

Central Florida Cares Health System (CFC) is soliciting proposals from qualified, independent public accounting firms to provide annual audit services for the fiscal years beginning July 1, 2025 through June 30, 2030.

Central Florida Cares (CFC) is a not-for-profit organization contracted by the Florida Department of Children and Families (DCF) to administer state and federal behavioral health funding in Brevard, Orange, Osceola, and Seminole counties. As a managing entity, we are a behavioral health administrative and management organization, and our primary focus is to promote a comprehensive, seamless system of recovery and resiliency to those in need of these services. CFC is subject to extensive financial, compliance, and reporting requirements.

Our Mission – Central Florida Cares manages an affordable, high-quality behavioral health care system for persons with mental health and/or substance use disorders.

Our Vision – Achieve a comprehensive and seamless behavioral health system promoting recovery and resiliency.

The Vendor must demonstrate substantial experience in governmental and not-for-profit auditing, including Single Audits under Uniform Guidance.

1.2 Authority

This solicitation is issued pursuant to §287.057, F.S., §394.9082, F.S., and CFC's Managing Entity Contract (GHME2) with the Florida Department of Children and Families (DCF). The Vendor must comply with all applicable Federal and State laws, regulations and program guidelines. The 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.

1.3 Term of Contract

The initial contract term covers three (3) fiscal years:

- FY 2026–2027
- FY 2027–2028

- FY 2028–2029

Renewal/Extension (Contingent on DCF Contract). CFC may, at its sole discretion, extend the resulting contract for additional period(s) beyond the initial term only to the extent necessary to align with any renewal, extension, or successor agreement between CFC and DCF for Managing Entity services. Any extension is contingent upon: (i) renewal/extension of CFC's DCF contract, (ii) continued need for services, (iii) satisfactory performance, (iv) availability of funding, and (v) CFC Board approval, as applicable. In no event shall any extension extend beyond the termination date of CFC's DCF contract (including any extensions). CFC will exercise any extension, if at all, by written notice to the Vendor.

1.4 Single Point of Contact

This RFP is issued by CFC. All communication regarding this solicitation must be directed exclusively to:

Trinity Schwab, COO
Central Florida Cares Health System, Inc.
707 Mendham Blvd, Suite 201, Orlando, FL 32825
Email: tschwab@cfchs.org

Vendor inquiries must be submitted via email by the deadline specified in **Section 6.1** and must include the subject line: 'RFP 2026-01-FA – Inquiries.' Questions submitted by U.S. Mail will not be accepted. Responses requiring clarification or resulting in an addendum will be posted at: <https://centralfloridacares.org/procurements/>.

1.5 Restriction on Communications (Cone of Silence)

Pursuant to §287.057(25), F.S., and the terms of this RFP, all communications regarding this solicitation shall be directed exclusively to the designated Single Point of Contact identified herein.

From the date of release of this RFP through the end of the 72-hour period following the official posting of the Notice of Intent to Award, excluding Saturdays, Sundays, and state holidays, Vendors and their representatives shall not contact any CFC board member, officer, employee, agent, evaluation team member, or consultant regarding any aspect of this solicitation, except in writing to the designated Single Point of Contact.

Any violation of this restriction may result in rejection of the Vendor's proposal as non-responsive and may subject the Vendor to disqualification from this procurement.

1.6 Compensation

Compensation for services shall be a fixed price for each year of the three-year term of the agreement. The fixed fee shall include a minimum number of hours to be allocated to the partner-in-charge,

supervising manager, and field staff. Upon request, the Vendor will provide CFC with a statement of chargeable hours to substantiate billings. If CFC exercises any renewal/extension, compensation for the renewal/extension period shall be negotiated in writing prior to the exercise of the renewal/extension. CFC is under no obligation to exercise any renewal/extension.

2. Scope of Services

The Vendor shall perform an annual financial and compliance audit of CFC in accordance with:

- Generally Accepted Auditing Standards (GAAS)
- Government Auditing Standards (GAGAS – Yellow Book)
- Uniform Guidance (2 CFR Part 200)
- Uniform Administrative Requirements
- Chapter 65E-14, Florida Administrative Code
- Rules of the Auditor General, Chapter 10.650
- Requirements set forth in contracts awarded by the State of Florida

2.1 Required Audit Services

- Audit of annual financial statements
- Single Audit (if applicable)
- Review and testing of internal controls
- Compliance testing of federal awards
- Compliance testing of state grants and appropriations
- Reporting on major and non-major programs
- Communication of audit findings and recommendations

2.2 Documents Available Upon Request

- Audit for fiscal year ending 2025
- IRS Form 990 for 2024
- Florida Administrative Code 65E-14

3. Required Deliverables

3.1 Annual Audit Reports

Central Florida Cares Health System, Inc.

407-985-3560 | 707 Mendham Blvd., Suite 201 | Orlando, FL 32825
Central Florida Cares is a managing entity contracted with the Department of Children and Families.

- Independent Auditor's Report on Financial Statements and Supplementary Information
- Independent Auditor's Report on Internal Control over Financial Reporting and Compliance (Government Auditing Standards)
- Independent Auditor's Report on Compliance for each major federal program and state project, including controls over compliance (Uniform Guidance and Chapter 10.650)
- Schedule of Findings and Questioned Costs
- Management Letter
- Any additional or supplemental reports required by DCF or the Auditor General

3.2 Additional Required Deliverables

- Submission of approved Single Audit to Federal Audit Clearing House
- Preparation and filing of IRS Form 990 annually

4. Audit Timeline Requirements

4.1 Fieldwork

- Must be completed no later than November 10 of each contract year.

4.2 Draft Audit Review

- Draft audit to be reviewed with CEO, and CFO prior to Thanksgiving - 20th of each contract year.

4.3 Annual Presentations

- Financial Statements and Single Audit
 - Finance Committee: Early December (dates provided based on committee schedule)
 - Board of Directors: December meeting
- Form 990
 - Finance Committee- Early January
 - Board of Directors – February Meeting

The specific start and on-site dates will be mutually agreed upon following contract award, based on operational needs and auditor availability.

Failure to meet the required timeframes without prior written approval from CFC may constitute a material breach.

5. Proposal Submission Requirements

5.1 General Requirements

Vendors must submit complete proposals no later than the deadline specified in **Section 6.1**. Only timely and responsive submissions will be evaluated in accordance with the criteria set forth in **Section 6.2**.

Submission of a proposal constitutes the Vendor's acknowledgment that it has read and agrees to the terms and conditions of this RFP. CFC's rights with respect to rejection, modification, cancellation, negotiation, or rebidding are set forth in **Section 7** (Additional Provisions).

5.2 Proposal Content Requirements

Vendors are responsible for ensuring that their Proposal is complete, accurate, and submitted in strict accordance with the requirements of this Section. Failure to comply may result in the Proposal being deemed non-responsive.

A. Title Page

The first page must include:

- Signed transmittal letter on firm letterhead, executed by an individual authorized to bind the Vendor to the terms of the proposal for the 90-day validity period.
- RFP Number.
- Response Title.
- Vendor's Legal Name.
- Contact information for the individual responsible for inquiries (name, title, phone, mailing address, and email).
- Project Director's Name (if known).

B. Executive Summary (1 page)

- Overview of the Vendor's qualifications and key strengths.

C. Vendor Qualifications & Experience

- Experience auditing DCF-funded programs
- Experience auditing federal awards and conducting federal Single Audits
- Not-for-profit audit experience
- Experience with managing entities or similar quasi-governmental organizations
- List of current governmental and nonprofit clients

D. Organizational Capabilities

- Vendor history
- Office location serving this engagement
- Size and staffing levels
- Range of services offered
- Most recent peer review report

E. Engagement Team

- Organizational chart for the engagement team
- Identification of Engagement Partner, Audit Manager, and In-Charge Auditor
- Relevant experience of assigned staff
- Confirmation of availability to meet required timelines

F. Personnel Continuity

- Staffing change policy
- Commitment to assigned personnel continuity
- CFC's right to request staff changes (including partner) overseeing the audit
- Succession planning

G. Independence & Regulatory Compliance

- Written statement of affirming independence
- Disclosure of sanctions, disciplinary actions, or litigation within past five years
- Confirmation of licensure to conduct business in Florida
- Confirmation of compliance with Government Auditing Standards
- Vendor must maintain independence for the entire term in accordance with applicable GAAS and Government Auditing Standards. If Vendor proposes to provide any non-audit services (including but not limited to IRS Form 990 preparation, Vendor must describe the safeguards to preserve independence and document management's acceptance of responsibility for those services. CFC management shall assume all management responsibilities for any non-audit services provided.

H. Proposed Fee

- Annual fixed fee by fiscal year
- Separate detailed pricing for: Financial audit; Single Audit; IRS Form 990;
- Hourly rates (if applicable)
- Out-of-pocket expense policy
- Any start-up costs

- Fees for each fiscal year may not exceed the accepted RFP pricing

5.3 Proposal Format Requirements

Responses must:

- Be typed and double-spaced on standard 8.5" x 11" pages.
- Use Arial, 12-point font with 1-inch margins.
- Include page numbers in a clear, consistent format.
- Number and reference all figures, tables, and charts.

Proposals must be submitted electronically in a single, searchable PDF format. The file must be text-searchable (not scanned images only) and accessible without password protection or encryption.

5.4 Proposal Submission

Proposals must be submitted electronically via email to tschwab@cfchs.org and include the RFP number and title in the subject line.

All responses must be received by CFC by the deadline specified in **Section 6.1**. Submissions received after the designated date, time, or location will not be accepted. 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 CFC.

5.4.1 Confirmation of Receipt

CFC will acknowledge receipt of electronic proposals submitted in accordance with this RFP by return email. The confirmation will indicate only that the submission was received at the designated email address and will not constitute a determination of timeliness, responsiveness, or completeness.

Vendors are solely responsible for ensuring that proposals are successfully delivered prior to the submission deadline. If a Vendor does not receive a confirmation of receipt within one (1) hour of submission during normal business hours, the Vendor should immediately contact the Single Point of Contact. Failure to receive confirmation does not extend the submission deadline.

5.5 No Vendor Terms

By submitting a Proposal, Vendor acknowledges and agrees that any pre-printed terms,

engagement letters, click-through terms, or other Vendor standard terms and conditions shall have no force or effect unless expressly accepted in writing by CFC. A Proposal that is conditioned upon CFC's acceptance of Vendor terms may be rejected as non-responsive.

5.6 Submission Checklist

- Title Page and Executive Summary
- Vendor Qualifications & Experience section (DCF, Single Audit, NFP, managing entities)
- Organizational Capabilities (history, office location, staffing, services, peer review)
- Engagement Team (org chart, key staff, resumes/experience, availability)
- Personnel Continuity (policy, continuity commitment, change rights, succession)
- Independence & Regulatory Compliance statements (Florida licensure, GAGAS compliance, disclosures)
- Proposed Fee schedule with required breakouts and assumptions
- Acknowledgment of timeline and deliverables
- Three (3) recent client references (governmental or nonprofit preferred)

6. Evaluation Process

If two or more Vendors receive identical final composite evaluation scores following completion of the written proposal evaluation, CFC may require the tied Vendors to participate in an oral presentation before the Audit Committee.

Only Vendors whose final evaluation scores are tied and whose scores are within the competitive range for award consideration will be invited to present.

Written notice of the presentation requirements, format, time limitations, evaluation criteria, and scheduling details will be provided to the affected Vendors following determination of the tie.

Oral presentations may be scored and used as a tie-breaking mechanism. The final award recommendation shall be based on the combined results of the written evaluation and, if applicable, the presentation evaluation.

6.1 RFP Schedule and Deadlines

Activity	Date	Time	Address
Request for Proposal (RFP) Released	August 6, 2026	N/A	CFC's website: https://centralfloridacares.org/procurements/
Submission of Written Inquiries	August 7, 2026	3:00 PM	tschwab@cfchs.org
Posting of Responses to Inquiries	August 7, 2026	5:00 PM	CFC's website: https://centralfloridacares.org/procurements/
Electronic Proposal Submission Deadline	August 21, 2026	5:00 PM	tschwab@cfchs.org
Evaluation Period	August 24-30, 2026	N/A	N/A
Committee Review Meeting	TBD Week of August 31, 2026	TBD	N/A
Recommendation to Finance Committee	September 9, 2026	TBD	Central Florida Cares 707 Mendham Blvd. Suite 201 Orlando, FL 32825
Notice of Intent to Award Posted	September 10, 2026	5:00 PM	CFC's website: https://centralfloridacares.org/procurements/
All vendors are hereby notified that the meetings noted with an asterisk above () are public meetings open to the public as provided in Chapter 286, F.S., and may be electronically recorded by any member of the audience. Although the public is invited, no comments or questions will be taken from vendors or other members of the public.			
**The dates reflected above are to change and will be updated on the website.			
All times in the Schedule of Activities are local times for the Eastern Time Zone.			

6.2 Evaluation Scoring Rubric

Proposals will be evaluated using the criteria below. CFC may request presentations only as part of tie-breaking under **Section 6**.

Evaluation Criteria
1. The Vendor's Experience with Managing Entity and/or Governmental Pass-Through Grant Administrator Experience • 20 pts = 5+ years auditing comparable not-for-profit organizations; multiple current clients; single audit scope experience • 15 pts = 3–4 years comparable experience; at least one similar client • 10 pts = 1–2 years limited comparable experience • 0 pts = No directly comparable experience
2. The Vendor's Experience with Large Expenditures (>\$50M in total entity expenditures) • 10 pts = 3+ clients exceeding \$50M in total entity expenditures • 7 pts = 1–2 clients exceeding \$50M in total entity expenditures • 3 pts = Experience with entities between \$25–50M in total entity expenditures • 0 pts = No comparable experience
3. Technical Compliance & Regulatory Expertise • 20 pts = Extensive documented experience; no findings in most recent peer review; deep Florida Statutes-specific expertise • 15 pts = Strong experience; minor peer review findings • 10 pts = General compliance experience but limited Florida-specific depth • 0 pts = Does not clearly demonstrate compliance capacity
4. Engagement Team Strength & Continuity • 15 pts = Named partner & manager committed 2+ years; strong resumes; low turnover history • 10 pts = Named team but limited commitment guarantees • 5 pts = Team not fully identified • 0 pts = No commitment
5. Fee Structure & Cost Proposal Lowest responsive bidder receives full 15 points. Other firms receive: Score = (Lowest Cost ÷ Vendor's Cost) × 15
6. Staffing Capacity & Ability to Meet Deadlines • 10 pts = Detailed staffing plan; local team; confirmed availability

Evaluation Criteria
• 5 pts = General staffing assurances • 0 pts = Insufficient staffing plan

6.3 Posting of Notices

Official notices, decisions, and related procurement information will be posted electronically at: <https://centralfloridacares.org/procurements/>.

6.4 Withdrawal of Responses

A vendor may request withdrawal of its proposal within 72 hours after the Electronic Proposal Submission Deadline listed in **Section 6.1**, if the request is submitted via email and demonstrates an obvious error, making performance impossible.

6.5 Notice of Contract Award

CFC intends to award the contract to the responsive vendor whose proposal best meets the criteria in **Section 6.2**. CFC may consider any information reflecting a vendor's capability, integrity, and reliability. Award is contingent upon successful contract negotiations.

6.6 Receipt, Rejection, and Waiver of Minor Irregularities

Responses must be received at the specified location, date, and time. Late responses will be rejected and will not be considered.

CFC may waive minor irregularities or technical deficiencies in a response when such waiver is in the best interest of CFC and does not materially affect the competitive nature of the procurement. Additional rights and reservations are set forth in **Section 7** of this RFP.

7. Additional Provisions

7.1 Procurement Rights and General Conditions

CFC reserves the right, in its sole discretion and in accordance with applicable law, at any time prior to contract execution, to:

- Reject any or all proposals;
- Cancel or withdraw this RFP;
- Modify, amend, or clarify the scope of services or solicitation requirements;

- Request additional information or clarification from any Vendor;
- Waive minor irregularities or technical deficiencies that do not materially affect the procurement process;
- Re-issue or rebid this solicitation;
- Negotiate with one or more Vendors;
- Award a contract in whole or in part; or
- Decline to make an award if deemed in the best interest of CFC.

Issuance of this RFP does not obligate CFC to award a contract or to enter into any agreement.

Any failure to comply with the material requirements of this RFP or the resulting contract may constitute a material breach and may result in termination or other remedies available under law or contract.

7.2 Grounds for Disqualification

CFC reserves the right to reject a proposal or disqualify a Vendor if any of the following conditions apply:

1. **Suspension or Debarment**
The Vendor is barred, suspended, or otherwise prohibited from doing business with any government entity in accordance with s. 287.133, F.S.
2. **Criminal Conduct**
The Vendor is under investigation, indictment, or has been convicted of a crime within the past five (5) years that adversely affects its ability to provide services or properly manage public funds.
3. **Prior Contract Termination**
The Vendor has had a contract terminated by CFC or DCF for cause or unsatisfactory performance.
4. **Failure to Implement Corrective Action**
The Vendor failed to implement a corrective action plan approved by CFC, DCF, or another governmental entity after receiving proper notice.
5. **Statutory Ineligibility**
The Vendor is ineligible for contracting pursuant to s. 215.473(2), F.S.

6. The Vendor failed to correct unsatisfactory performance under a prior contract with a governmental entity after receiving notice and opportunity to cure, consistent with the responsibility standards set forth in §287.057, F.S.
7. The Vendor failed or refused to execute a contract awarded pursuant to a competitive procurement.
8. The Vendor is listed on the Suspended Vendors List (§287.1351, F.S.), the Convicted Vendors List pursuant to §287.133, F.S., the Discriminatory Vendors List pursuant to §287.134, F.S., or is suspended or debarred under federal law, including 2 CFR Part 180 and 2 CFR Part 3000, as reflected in the federal System for Award Management (SAM).
9. The Vendor or its representatives have violated the communication restrictions applicable to this solicitation pursuant to §287.057(25), F.S., or as otherwise set forth in this RFP.
10. The Vendor has submitted materially false, misleading, incomplete, or fraudulent information in response to this RFP, which may subject the Vendor to penalties under §837.06, F.S., 18 U.S.C. §1001, or other applicable state or federal law.
11. CFC determines, pursuant to §287.057, F.S., and §287.012(25), F.S., that the Vendor is not a responsible vendor due to financial instability, inadequate resources, lack of integrity, insufficient experience, or inability to meet contract requirements.

7.3 Cost of Proposal Preparation

CFC is not responsible for any costs incurred in the preparation, submission, or presentation of a proposal.

7.4 Equipment Requirements

The Vendor shall be solely responsible for procuring and maintaining all equipment, supplies, and related materials necessary to fulfill its contractual obligations. This includes, but is not limited to, computers, telecommunication devices, office equipment, and associated supplies.

7.5 Records and Documentation

7.5.1 Public Records Compliance

Any information used or generated under the resulting contract that meets the definition of a public record under Chapter 119, F.S., must be made available for inspection and copying as required by law.

Failure to comply with public-records requirements may constitute a material breach.

The Vendor must promptly notify CFC of any public-records requests that may reasonably be expected to attract media attention.

IF THE VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE VENDOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 407-985-3560, OR BY EMAIL AT INFO@CFCHS.ORG, OR BY MAIL AT: CENTRAL FLORIDA CARES HEALTH SYSTEM, INC., 707 MENDHAM BLVD, ORLANDO, FL 32825.

7.5.2 Records Retention

Unless a longer retention period is required by state or federal law, all program-related documents must be maintained for **a minimum of six (6) years** following the termination of the contract.

If an audit is initiated, records must be retained for at least six (6) years after issuance of the audit report and until all findings or litigation have been fully resolved.

The Vendor is responsible for all costs associated with storage, maintenance, and retrieval of records and must ensure that all required records are accessible to CFC upon request.

7.6 Confidentiality Obligations

The Vendor must maintain the confidentiality of all records protected from disclosure by law or administrative rule. The Vendor shall:

- Indemnify and hold harmless CFC and DCF from any claims, damages, penalties, or fees resulting from improper disclosure of confidential information; and
- Ensure that all required records are maintained in a manner that allows immediate access by CFC and, where legally permitted, access by the public without delay.

7.7 Trade Secrets

CFC will make reasonable efforts to protect trade-secret information in accordance with applicable Florida Statutes when such information is clearly and individually identified as confidential by the Vendor.

Protection cannot be guaranteed, and the Vendor acknowledges that no remedy for damages is available if disclosure occurs.



The Vendor is solely responsible for defending any claim that submitted materials are exempt from public disclosure and shall fully indemnify CFC—including all attorney’s fees and appellate costs—against any claims arising from the Vendor’s assertion of trade-secret or confidentiality protections.

7.8 Insurance Requirements

The Vendor shall, at its sole expense, procure and maintain insurance coverage for the duration of the contract in the types and minimum amounts set forth below. Insurance shall be maintained with insurers authorized to do business in the State of Florida and rated A- or better by A.M. Best (or equivalent rating agency).

A. Commercial General Liability

Commercial General Liability Insurance on an occurrence form with limits of not less than:

- \$1,000,000 per occurrence
- \$2,000,000 aggregate

Coverage shall include bodily injury, property damage, personal and advertising injury, and contractual liability.

CFC shall be named as an Additional Insured on the Commercial General Liability policy. Coverage shall be primary and non-contributory with respect to any insurance maintained by CFC.

B. Professional Liability (Errors and Omissions)

Professional Liability Insurance (Errors and Omissions) with limits of not less than:

- \$1,000,000 per claim
- \$2,000,000 aggregate

Coverage shall apply to services performed under the resulting contract, including audit, compliance, reporting, advisory, tax preparation, and data analytics services.

If written on a claims-made basis, coverage shall be maintained continuously for the duration of the contract and for a minimum of two (2) years following termination of the contract, or Vendor shall purchase an extended reporting period endorsement covering the same period.

CFC shall not be required to be named as an additional insured on the Professional Liability policy.

C. Workers’ Compensation and Employer’s Liability

Workers’ Compensation Insurance as required by the laws of the State of Florida.

Employer's Liability Insurance with limits of not less than:

- \$100,000 per accident
- \$100,000 per employee (disease)
- \$500,000 policy limit (disease)

D. Cyber Liability (Network Security and Privacy Liability)

Cyber Liability Insurance with limits of not less than:

- \$1,000,000 per claim
- \$2,000,000 aggregate

Coverage shall include, at a minimum:

1. Liability arising from unauthorized access to, or disclosure of, confidential information, personally identifiable information, or other protected data;
2. Data breach response costs, including forensic investigation, legal expenses, notification costs, credit monitoring (where applicable), and regulatory defense;
3. Network security liability, including transmission of malicious code;
4. Cyber extortion and ransomware events.

Coverage shall not exclude incidents involving third-party service providers, cloud storage environments, or portable devices used in connection with services performed under the contract.

If written on a claims-made basis, coverage shall be maintained continuously during the term of the contract and for a minimum of two (2) years following termination.

E. Certificates and Evidence of Insurance

Vendor shall provide certificates of insurance evidencing required coverage prior to contract execution and upon renewal of policies. Certificates shall reference the RFP number and resulting contract number, if applicable.

Vendor shall provide written notice to CFC at least thirty (30) days prior to cancellation, non-renewal, or material modification of any required policy.

Failure to maintain required insurance coverage may constitute a material breach.