

## Written Inquires Q&A

RFP #252601AS

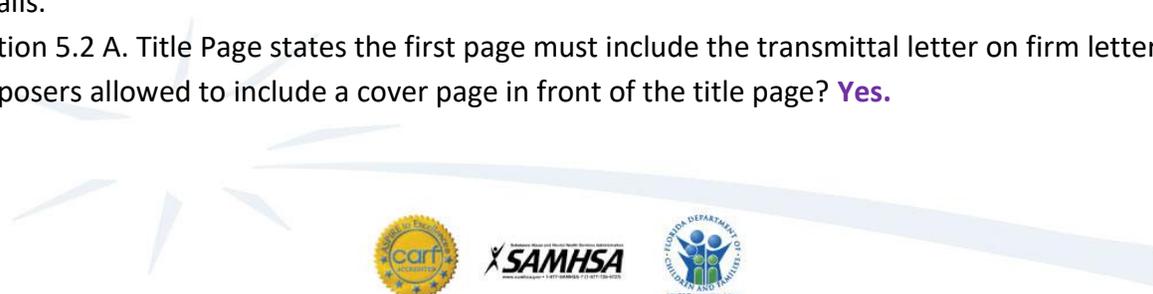
### Audit Services for Five Years (FY 2025-2026 through FY 2029-2030)

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1. Please provide the Benchmark report for FY 2022; **This document has been posted to the CFBHN Procurement website here: <https://www.cfbhn.org/contracting-procurement/>.**  
is this the most recent report? **Yes.**  
Is this provided by the external auditors on an annual basis? **Yes.**
2. What are the key reasons for going out for bid? **No, to conduct due diligence and ensure continued independence, quality and value in audit services.**  
Are there any transition challenges anticipated? **No.**
3. What were the auditor proposed journal entries for the last two years? **None.**
4. What is the fee history for both the audit and tax services for the past three years?
  - **FYE 2025 \$68,300**
  - **FYE 2024 \$66,450**
  - **FYE 2023 \$64,800**
5. What general ledger software do you utilize? **MIP (Momentive).**  
Are you able to provide read only access to your audit firm? **No.**
6. What other software platforms do you utilize, i.e. payables management, grants or donor systems? **Carisk System, which is an outside vendor-built system that aligns with the DCF FASAMS Pamphlet 155-2 data requirements for collecting data and billing services against substance abuse and mental health contracts.**
7. What is the preferred fieldwork model: on-site, hybrid, or remote? **Hybrid.**
8. How do you define an audit as successful beyond meeting deadlines—e.g., fewer repeat PBC requests, improved grant compliance, fewer adjusting entries? **Beyond timeliness, a successful audit includes proactive guidance on upcoming changes, early identification of potential issues, responsiveness to DCF and CFBHN Board of Directors' (BOD) needs, consistency in the audit team, and a strong, in-depth understanding of the DCF regulatory environment.**
9. Over the next three years are there any anticipated changes to operations, new grant programs, program expansion, system conversions that would materially affect hours and require re-scoping? **None that we are currently aware of.**
10. Does CFBHN prepare the supplemental schedules to the financial statements? **Only form CF-MH1037, which is the Actual Expenses and Revenues Schedule.**



11. Are you open to a meeting to discuss your request for proposal and what you are looking for in an auditor relationship? **Unfortunately, due to time constraints, CFBHN could not offer a vendor solicitation conference for this procurement.**
12. Is the current firm reproposing on the audit? **The deadline for submitting a letter of intent to apply has not passed, so CFBHN cannot confirm the list of agencies participating in this procurement.**  
Have there been any specific issues with the current firm? **No.**
13. We see that the most recent benchmarking report available was from 2022. Is this something that you would like done annually now? **Yes.**  
Also, will you please provide the report for our reference? **This document has been posted to the CFBHN Procurement website here: <https://www.cfbhn.org/contracting-procurement/>.**
14. Do you have a preference for on-site or remote audit fieldwork, or a hybrid of the two? **See #6.**
15. What accounting softwares are you currently using? **See #4.**  
Are there any plans for transition of these? **No.**
16. What is the makeup of your accounting team and their tenure with the organization? **CFO (20 +years), Director of Finance (4 yrs 9 months), and three Fiscal Coordinators (1.7 yrs, 1.1 yrs, 2 yrs).**
17. Have there been any recent changes with senior leadership? **CEO 3 yrs, COO 2 yrs.**
18. Is it important for us to show the in-kind portion of our fee that will be waived for your matching purposes? **It is up to the audit firm. This information will not impact the scoring of this RFP.**
19. Are any organizational changes planned (mergers, restructuring, program expansions or reductions)? **No.**
20. Have there been any material changes to internal controls over financial reporting or compliance? **No.**
21. Are new federal and state award programs anticipated or significant changes in funding levels? **Unknown currently.**
22. Have there been any grantor monitoring visits, desk reviews, or findings since the last audit? **Yes, DCF Contract Oversight Unit monitoring conducted in January 2026 and Ernst & Young conducted in October 2025 Behavioral Health Managing Entity Financial and Operational Audit required by House Bill 633.**
23. Have there been changes to cost allocation methodologies or functional expense reporting? **No.**
24. Are any new leases, lease modifications, or capital asset transactions anticipated? **No.**
25. Have there been any fraud allegations, investigations, or legal matters requiring disclosure? **No.**
26. Were there any material adjusting journal entries made by the current auditor? **No.** If so, please provide details.
27. Section 5.2 A. Title Page states the first page must include the transmittal letter on firm letterhead. Are proposers allowed to include a cover page in front of the title page? **Yes.**



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28. Will CFBHN permit proposers to maintain their standard proposal formatting and branding elements (specifically type and size of fonts and line spacing) provided all other formatting and submission requirements are followed? **No.**
29. May fonts in tables be smaller than 12-point? **Yes.**
30. What are the reasons for going out for RFP? **See #2.**
31. Are there any additional management letters available or were any potential management comments communicated verbally during your last audit? **No.**
32. Please describe the experience of the primary audit contacts. **Our experience with the current auditors has been very positive. They provide professional, timely, and thorough audit services, maintain clear communication, and have developed a strong working relationship with our organization. We have no concerns regarding their performance or services.**
33. Has there been any turnover in key fiscal positions over the past three years? **See #16.**
34. Will CFBHN staff be preparing all financial statements, note disclosures, and supplemental information including the SEFA and SESFA, for which the auditor reports will be added -or- will the auditors assist in the preparation of the financial statements, note disclosures and/or supplementary information? If any portion, please specify. **No, the auditor would be required to prepare all of the above except for Form 1037.**
35. Are there any other filings – audit, regulatory and/or tax - expected in conjunction with these audits and 990? **No.**
36. When does CFBHN’s internal team anticipate having reconciled documents/information, trial balance, Schedule of Expenditures of Federal Awards and State Financial Assistance, supplemental schedules, etc. for planning procedures, interim procedures, and year end procedures? Exact dates are not requested, but rather monthly anticipated timeframes. **October.**
37. Does CFBHN have any required reporting audit deadlines/audit finalization deadlines other than as stated in the RFP of before Thanksgiving? **Submission of the audit by 12.31 to DCF.**
38. What was the auditor fee structure for the past three (3) years? **See #4.**
39. Have your previous auditors needed to request extension of the stated deadline over the past three years, and if so, why? **The auditors have requested an extension to submit Form 990, to allow the BOD to approve prior to submission.**
40. What are the expectations of the audit team location as we perform our procedures: on-site , remote, or hybrid? **See #7.**
41. Please provide an example of the most recent “Data Analytics & Benchmarking Report” referenced in your RFP. **This document has been posted to the CFBHN Procurement website here: <https://www.cfbhn.org/contracting-procurement/>.**
42. Is the Benchmark report to be completed annually? **Yes.**



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43. What is the expected due date for the benchmark report? **June.**
44. When is a final trial balance, SEFA and audit support typically available to start year-end audit procedures? **October.**
45. What payroll provider does the Organization use? **Paycom.**
46. What accounting system does the Organization use currently and are there any changes to the system expected? **See #5.**
47. If applicable, will auditor access be granted to the accounting system? **No.**
48. How much time is spent on-site by the most recent audit firm versus remotely for audit fieldwork?  
**Typically, a week at interim and a week during final on site. CFBHN does not know how much time is done remotely.**
49. Does management have a preference on how often the auditors are on-site? **No.**
50. RFP mentions non-audit services as preparation of the Form 990 and benchmark/analytics report. Is the audit firm also expected to prepare the financial statements and supplementary schedules, or does the Organization prepare those? **The audit firm will prepare all except form CF-MH1037 (See #34).**
51. Were there any adjustments posted during the audit? **No.**
52. Are there any findings or recommendations not included in the audit report? **No.**
53. Did the predecessor auditor sponsor any events or contribute to the organization? **No.**
54. Did the predecessor auditor provide continuing education for CPAs within the organization? **No.**
55. Is the prior auditor being considered for re-appointment and how long were they your auditor? **See #12. Over 10 years.**
56. Could you please provide a copy of the June 30, 2025, Form 990. **Form 990 has not been approved by the BOD at this time.**
57. Please provide summary of the accounting department personnel and their relevant experience. **See #16.**
58. Are there any auditing problems / difficulties we need to be made aware of? **No.**
59. Do you have an audit committee or equivalent oversight by the Board? **Yes, we have a Finance Committee that acts as the Audit Committee.**
60. Is all of the accounting performed in one office, on one system? **Yes.** If not, how many accounting systems and locations are involved?
61. Is the fixed asset detail maintained in a fixed asset software system or on excel spreadsheets? **Within accounting software see #5.**
62. Will you calculate and record the lease liabilities and right to use asset and related amortization? **Yes, we prepare and have the auditors review, prior to posting to the general ledger.**
63. Do any grantors or passthrough entities require your auditor to audit any federal programs or state projects as major programs/projects during the single audit? **Yes.**



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64. Do you typically prepare the financial statements and footnotes or does the audit firm prepare them?  
**Audit firm.**
65. Can you provide the prior year trial balance and audit adjustments, or give an indication of the number of adjustments and a description of the entries, if any? **CFBHN has not had any findings requiring adjustments.**
66. Can we please get a copy of the budget or any interim financial statements for the current fiscal year.  
**These documents have been posted to the CFBHN Procurement website here:**  
<https://www.cfbhn.org/contracting-procurement/>.
67. What is your preference of how field work is performed (remote, in person, hybrid, etc.)? **See #7**
68. If possible, can you indicate the professional fees for 2025, or the number of hours incurred on the engagement. **See #4.**
69. Can you please provide the Documents Available Upon Request located in Section 2.2 of the RFP? **These documents have been posted to the CFBHN Procurement website here:**  
<https://www.cfbhn.org/contracting-procurement/>.
70. How many years has CBIZ been your auditors, and are they being asked to re-bid on the work? **See #55.**
71. Is there a preference for a local, regional, or big-4 firm? **No preference.**
72. What did you enjoy about your relationship with CBIZ? **See #32.**
73. Is there anything that you would you have changed about your relationship with CBIZ? **No.**
74. Can you share the budget for the 2026 tax and audit fees? **Budget is not prepared until May.**
75. What are the 2 or 3 most important things you are looking for in a CPA firm? **See Section 6.2 Evaluation Scoring Rubric of the RFP.**
76. How many employees do you have? **57.**
77. Why are you putting the audit out to bid? **See #2.**
78. Do you have a preferred format or example of the Data Analytics & Benchmarking Report? **We do not have a preferred format however an example has been posted This document has been posted to the CFBHN Procurement website here: <https://www.cfbhn.org/contracting-procurement/>.**
79. Do you prefer your audit to be onsite, hybrid, or remote? **See #7.**
80. On average how long does it take for the team to complete the audit? **Unknown.**
81. Are any significant changes in operations expected for FYE 2026? (fixed asset additions or disposals, debt financing, changes in grants, etc.) **No – routine fixed asset additions/disposals.**
82. What are the two most important challenges that CFBHN is currently facing? **Reduction in funding for services and increase in administrative requirements without additional funding .**
83. Have there been any changes in management or the accounting staff in the last two years? **See #16.**
84. When do you receive the close-out letter from Florida Department of Children and Families (DCF)?  
**Typically, September.**



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85. As far as subrecipients, can you describe your subrecipient monitoring process? **CQI department drives systemic improvements in behavioral health services through data-driven monitoring, performance tracking of subcontractors, and annual plan updates. Key activities include conducting provider audits, managing incident reports, ensuring compliance with DCF standards, and promoting service accessibility and recovery-oriented care.**
86. Has DCF or any federal agencies conducted site monitoring during the latest fiscal year? If so, were there any findings? **See #22.**
87. How is the allocation of management and general expenses to program services determined, and how often is the methodology updated? **We have a fixed administrative budget that is separate from service dollars that DCF allocates.**
88. What kind of accounting software package do you have? **See #5.**
89. Have you received any internal control recommendations over the past two of years? **No.**
90. Have you ever had an IT risk assessment performed? **Yes, annually.** What about penetration testing? **Yes, annually.**
91. Who manages the assets for the Organizations defined contribution plan? **Transamerica.**  
When is the last time a plan review was performed? **January 1, 2026.**
92. Would you like your 990 to be presented to the board? **CFBHN staff present the 990 to the BOD.**
93. In the past, have you been able to confirm the revenues for the year and accounts receivable balances at year end with the DCF? **Yes.**
94. Do you prepare the ASC 842 lease calculations? **See #62.** Or are they prepared by the auditors?
95. Any audit adjustments made in the prior year? **No** If so, how many and what types of entries?
96. What type of accounting software is used by CFBHN? **See #5.** Any changes over the last three years or any planned changes in the future? **No changes.**
97. To confirm, our understanding is that the audit firm will prepare the audited financial statements (non-audit service). Is that correct? **Yes.**
98. Does CFBHN prepare the supplementary information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance and the reports required by DCF? **No, CFBHN only prepares Form CF-MH1037.**
99. Will a copy of the Form 990 for 2025 be available prior to the due date of the proposal (March 30, 2026)? **See #56.**
100. Have you received any notices from grantor agencies regarding non-compliance in the last 3 years? **No.**
101. Have you had to return any funds to grantor agencies for any reason in the last 3 years? **Yes.**
102. Are you disclosing fees paid for audit and tax services over the last three years? **See #4.**
103. Any significant financial or operational changes, from the prior year or expected in the near future? **Unknown.**



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