



Audit and Tax Services for Senior Connection Center, Inc.

Request for Proposal

Introduction

Senior Connection Center, Inc. (SCC) is seeking proposals from qualified Certified Public Accounting (CPA) firms to provide independent financial audit services and annual tax preparation and filing. SCC is a non-profit, 501(c)3 corporation dedicated to serving older adults and their caregivers. We serve as an Area Agency on Aging, as established by Chapters 20 & 430, F.S., and Federal Older Americans Act (OAA). The agency receives and administers multiple federal, state, and local grants exceeding \$35 million annually and requires an auditor with proven experience in complex grant environments and Single Audit (Uniform Guidance) requirements.

SCC is subject to Florida's Public Records Law, F.S. 119 and F.S. 28.011-286.012 relating to public meetings. Thus, all proposals become public record after thirty (30) days from opening, or earlier if SCC provides notice of an intended decision before the thirty (30) days expires. If SCC rejects all proposals and concurrently provides notice of its intent to reissue the RFP, the rejected proposals remain exempt from the public records requirement until such time that SCC provides notice of an intended decision concerning the reissued RFP or until SCC withdraws the reissued RFP. A proposal is not exempt from public records disclosure for longer than twelve (12) months after the initial SCC notice rejecting all proposals. Information that is confidential and /or exempt from public records disclosure will not be produced provided that it is legally required that it not be produced or a specific exemption from disclosure exists as determined solely by SCC. If you believe you are submitting anything that is confidential and/or exempt from disclosure in accordance with F.S. 119, you must clearly mark it as such. However, the determination of whether something is confidential and/or exempt from disclosure remains in SCC's sole discretion.

All meetings of the RFP Review Committee, Financial Planning and Accounting Committee and SCC Board will be publicly noticed and open to the public in accordance with applicable law.

This Request for Proposal (RFP) outlines the scope of services, submission requirements, evaluation criteria, and timelines for interested firms.

Background

SCC operates a wide range of programs that support aging individuals, including but not limited to home and community-based services, nutrition programs, and other mission-critical initiatives. Our funding sources include:

- Federal grants (e.g., Older Americans Act,)
- State of Florida Department of Elder Affairs funding
- Local agency allocations
- Private grants and donor contributions

Total annual funding exceeds \$35M, requiring robust financial oversight and compliance with federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR Part 200).

Scope of Services

A. Annual Financial Audit

The selected auditor will be responsible for completing an independent financial audit in accordance with:

- Generally Accepted Auditing Standards (GAAS)
- Government Auditing Standards (GAGAS)
- Uniform Guidance (Single Audit) requirements, if applicable
- Florida state regulations and grantor-specific requirements

B. Audit components include

- Examination of financial statements and related disclosures
- Review of internal control systems and compliance with grant terms
- Assessment of federal and state award expenditures
- Preparation of the Single Audit report, including Schedule of Expenditures of Federal Awards (SEFA)
- Management letter with recommendations for process improvements
- Presentation of audit results to the Board of Directors and the Financial Planning & Accounting Committee

C. Tax Preparation & Filing

The CPA firm will prepare and file:

- IRS Form 990 for SCC
- IRS Form 990-N for Care Connections, Inc. (legally active organization but functionally dormant)
- Any required Florida state filings
- Related schedules and disclosures
- Review of governance, public disclosure, and compliance matters related to exempt organizations

D. Advisory & Support

As needed, the firm may provide:

- Guidance on grant compliance, allowable costs, and reporting
- Support related to indirect cost rate development or allocation methodologies

- Best practice consultation for internal controls and financial processes
-

Information & Access to Be Provided

To complete audit and tax services, SCC will provide the selected firm with access to:

- Financial statements, general ledger, and chart of accounts
 - Payroll records and benefits documentation
 - Grant agreements, budgets, and financial reporting packages
 - Policies and procedures related to financial management and procurement
 - Prior-year audit reports, management letters, and tax filings
 - Board meeting minutes and governance documents
 - Client service contracts and related documentation
 - Access to key personnel for interviews and clarifications
-

Proposal Requirements

Interested firms should submit a proposal that includes:

A. Firm Overview

- **History and Capacity:**
 - Provide the history and size of the firm, including whether it is a local, regional, or national firm
 - Indicate the numbers of partners, managers, supervisors, seniors, and staff members that are employed by the office.
 - Office location from which the work is to be performed
- **Relevant Experience:** Detail experience with Florida nonprofits and aging service organizations. Specifically highlight experience with agencies receiving \$1M+ in federal/state grants and your expertise in Single Audits under Uniform Guidance (2 CFR 200).
- **Staff Continuity:** Describe the firm's commitment to staff continuity and stability for personnel assigned to this multi-year agreement.

B. Team Qualifications

- **Key Personnel:** Provide bios for the engagement partner, manager, and key staff. Include their specific background in aging services or human services agencies.
- **Credentials:** Detail governmental and nonprofit audit credentials (e.g., Yellow Book/GAGAS qualifications).
- **CPE Compliance:** Confirm that all assigned staff are current with Continuing Professional Education (CPE) requirements related to Government Auditing Standards.

C. Fees

- **Transparent Fee Schedule:** Provide a fixed audit fee, including the Single Audit fee.
- **Tax Services:** Fees for Form 990 preparation for both SCC and Care Connections, Inc.
- **Additional Services:** Hourly rates for additional consulting.
- **Multi-Year Projection:** Total cost for each year for a multiple year contract to be awarded for an initial term of three (3) years. The contract may be renewed for four (4) additional one-year periods provided both parties agree and all terms and conditions remain the same. Total contract length, including individual one-year extensions, shall not exceed seven (7) years.
 - Consideration of price increases at each renewal period will be given provided such escalations are justified, reasonable and acceptable to SCC.
 - Any price increases must be documented and approved by SCC.
 - It is also expected that de-escalation of prices will be extended to SCC if the market so reflects.

D. Engagement Letter

- Proposed engagement letter listing proposed terms.

E. Audit Approach

- **Understanding of Scope:** A statement setting forth your understanding of the work, the complexity of diverse grant funding, and the specific reporting needs of aging service providers.
- **Communication:** Outline the process for communication with agency leadership and the timeline for fieldwork, draft reports, and final issuance.
- **Staffing Plan:** Breakdown of staff levels, estimated hours, and percentage of time assigned to the engagement.

F. References & Past Performance

- **Client References:** Provide at least three nonprofit or grant-funded clients (preferably Florida-based) in the aging industry.
- **Performance History:** For each reference, include a contact name, phone number, and description of services. Highlight your history of meeting deadlines and maintaining long-term client relationships.

G. Required Disclosures & Risk Assessment

- **Peer Review:** Provide the most recent peer review report.

- **Regulatory History:** Results of any federal or state desk/field reviews in the past three (3) years. Provide details on any disciplinary actions taken or pending.
- **Litigation:** Describe any litigation in the last five years regarding breach of contract or any failed/incomplete contracts for similar services.
- **Independence:** Provide a formal independence confirmation.

H. Technical Approach & Methodology

- **Technical Methodology:** Describe the approach to audit planning, risk assessment, and sampling methodology.
 - **Internal Controls:** Describe the approach to assessing internal controls and grant compliance.
 - **Technology & Efficiency:** Describe the use of technology and software tools to support audit efficiency and secure data exchange.
-

Evaluation Criteria

Proposals will be evaluated based on:

- Demonstrated experience with nonprofit and grant-funded audits
 - Qualifications of the audit team
 - Understanding of agency operations and compliance needs
 - Audit strategy and ability to meet timelines
 - Cost competitiveness and clarity of fee structure
 - References and past performance
-

Timeline

- **RFP Release Date:** January 28, 2026
- **Questions Due:** February 9, 2026 11:59pm to jody.bone@sccmail.org. Only Written questions will be responded to. Responses will be emailed to all applicants by February 11, 2026 5:00 p.m. Please note that all correspondence is subject to Florida's public records laws.
- **Proposals Due by:** February 16, 2026 11:59 p.m.
- **Review Committee Meeting:** February 24, 2026 at 9:30 a.m. which will be held at SCC's office – 8928 Brittany Way, Tampa.
- **Financial Planning and Accounting Committee:** February 27, 2026 at 2:00 p.m. via Zoom. The Zoom link will be posted on SCC's website (seniorconnectioncenter.org).
- **Final Selection:** Board Meeting on March 3, 2026 at 10 a.m. which will be held at SCC's office – 8928 Brittany Way, Tampa. A Zoom link option will be posted on SCC's website (seniorconnectioncenter.org).
- **Audit Fieldwork Begins:** No later than May 18, 2026

- **Draft Reports Delivered:** July 15, 2026
 - **Financial Planning & Accounting Committee Presentation:** August 28, 2026 at 2:00 p.m. via Zoom.
 - **SCC Board Presentation:** September 8, 2026 at 10:00 a.m. which will be held at SCC's office – 8928 Brittany Way, Tampa.
 - **Final Reports Issued:** September 8, 2026
 - **990 Drafts:** September 15, 2026
-

Submission Instructions

Please submit proposals electronically in PDF format to:

Jody Bone
Chief Financial Officer
Senior Connection Center, Inc.
jody.bone@sccmail.org
813.676.5575

Additional Notes

The agency reserves the right to:

- Request clarifications
 - Conduct interviews
 - Reject any or all proposals
 - Award the contract based on overall value and qualifications
-

Proposal Evaluation Scoring Matrix

Below is the scoring matrix for evaluating firms responding to the Audit & Tax Services RFP. Each category includes weighted criteria aligned with the agency's needs, especially those related to federal and state grant compliance, Single Audit expertise, and nonprofit experience.

Scoring Summary Table

Evaluation Category	Weight	Scoring Range	Description
1. Firm Qualifications & Experience	25%	0–25 points	Depth of experience with nonprofits, Florida agencies, and complex grant-funded audits over \$1M.
2. Audit Team Expertise	20%	0–20 points	Credentials and relevant experience of engagement partner, manager, and key staff.
3. Fee Structure & Cost Reasonableness	20%	0–20 points	Competitiveness, clarity, and completeness of proposed fees for audit, Single Audit, and Form 990.
4. Understanding of Agency Needs	15%	0–15 points	Demonstrated grasp of aging services, federal grants, internal control requirements, and programmatic complexities.
5. References & Past Performance	10%	0–10 points	Strength of references, performance with similar organizations, reliability, and quality of prior work.
6. Technical Approach & Methodology	10%	0–10 points	Proposed audit approach, Single Audit compliance expertise, communication plan, and timeline.
Total Possible Score	100%	0–100 points	

Detailed Evaluation Criteria

1. Firm Qualifications & Experience — 25 points

Evaluators should consider:

- Demonstrated experience with nonprofit organizations, especially Florida-based
- Expertise in Single Audits and Uniform Guidance (2 CFR 200)
- History working with agencies receiving \$1M+ in federal/state grants
- Recent and clean peer review report
- Stability and capacity to support multi-year engagements

Score Guidance:

0 – 10: Limited experience, unclear relevance

11 – 20: Adequate experience with some relevant engagements

21 – 25: Strong, highly relevant experience with similar organizations

2. Audit Team Expertise — 20 points

Evaluate the qualifications of the specific individuals assigned:

- Engagement partner's nonprofit and government audit background
- Government Auditing Standards (Yellow Book) CPE compliance
- Experience with aging services organizations or human services agencies
- Team continuity and structure

Score Guidance:

0 – 8: Team lacks depth or relevant credentials

9 – 15: Qualified team with moderate relevant experience

16 – 20: Highly qualified team with strong track record

3. Fee Structure & Cost Reasonableness — 20 points

Evaluate:

- Transparency of the fee structure
- Competitive pricing relative to scope
- Clarity of audit, Single Audit, and Form 990 pricing
- Hourly rates for additional services
- Value for the level of expertise provided

Score Guidance:

0 – 8: Unclear or disproportionately high

9 – 15: Reasonable and market-aligned

16 – 20: Excellent value with transparent structure

4. Understanding of Agency Needs — 15 points

Measures how well the proposal demonstrates insight into the agency's environment:

- Complexity of large, diverse grants
- Aging services program structures
- Required reporting to funders and state agencies
- Internal control challenges typical in human-services nonprofits

Score Guidance:

0 – 5: Minimal understanding

6 – 10: Moderate understanding, reasonably articulated

11 – 15: Deep understanding and thoughtful alignment with agency context

5. References & Past Performance — 10 points

Evaluate the quality of references, including:

- Similarity of referenced clients
- Reliability, responsiveness, and communication
- Ability to meet deadlines and deliver clear reports
- History of long-term relationships

Score Guidance:

0 – 4: Weak or unclear references

5 – 7: Adequate and relevant references

8 – 10: Strong references with consistent positive performance

6. Technical Approach & Methodology — 10 points

Consider the firm’s proposed approach, including:

- Audit planning, risk assessment, and sampling methodology
- Approach to evaluating internal controls and grant compliance
- Timeline feasibility for fieldwork, draft, and final reports
- Communication plan with agency leadership and finance staff
- Use of technology to support audit efficiency

Score Guidance:

0 – 4: Vague or generic approach

5 – 7: Clear plan with some customization

8 – 10: Robust, detailed, and tailored to the agency

Final Evaluation & Selection

There will be a Review Committee made up of three staff members that will evaluate all proposals. Each evaluator will score the proposals independently.

- The Review Committee will meet on February 24, 2026 to discuss the scores and then average the scores to determine rankings.
- The Review Committee will make a recommendation(s) to the Financial Planning and Accounting Committee on February 27, 2026. Some firms may be contacted for an interview that will be held during the Financial Planning and Accounting Committee meeting on February 27, 2026.
- The Financial Planning and Accounting Committee will determine the final recommendation(s) to be made to the Board which will be considered and voted on by the Board at the March 3, 2026 Board meeting. A firm may be selected based on the highest scoring proposal or best overall value considering experience, approach, and cost.
- All meetings will be publicly noticed and open to the public in accordance with F.S. 286.