



The Early Learning Coalition of Escambia County

Early Learning Coalition of Escambia County answers to questions submitted regarding:

RFP #2025-01, Request for Proposal for Independent Audit of Financial Statements / Single Audit Services / Tax Services.

1. Why is the ELC issuing an RFP?

Every three to five years the company must initiate an RFP and solicit bids to for a new contract to ensure competitive opportunity for all interested parties and the best price for services for the State.

2. Do you expect funding levels to remain the same?

The Coalition has been consistently funded between \$21 to \$25 Million each year for its' two primary mission areas for two decades. There is nothing to suggest, this will change.

3. Are there any new programs in excess of \$750,000 expected in the near future?

There are no new programs expected at this time.

4. What was the prior fee charged by the audit and tax preparation services?

The most recent audit was for Fiscal Year 2023-2024 cost \$34,300, plus \$3,000 doing the associated 990 tax award for the year.

5. Approximately when are the books and records closed out and ready for audit procedures to begin?

By September 30, 2025, all books will be closed and reconciled. The State will not have their information until December 2025 or early 2026, however, preliminary close can begin since we receive monthly reports from the state.

6. Has there been any significant turnover in the leadership (especially the finance department) of the Coalition during fiscal 2025?

Not in 2025, however, there was a change in May 2024.

7. How many audit entries have been proposed over the last two audit cycles?

One AJE at YE June 30, 2024, for \$237.00. The prior year was prepared by different employees and can be explained and discussed.

8. How long did the prior auditor take from the time it started the audit to when it was completed?

Three weeks after the State revenue confirmation was provided to both ELC and auditors.



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9. While we have many years of experience performing audits of federal funds, we have not performed such an audit specifically in the state of Florida yet. Would this be an automatic disqualification? We utilize concurring partners, including from outside firms, where necessary and have such partners available to assist on this engagement that have experience with the state of Florida, should we need it.

No. This is not disqualifying.

10. We'd also like to request the most recently filed 990 for the organization. We noted the most recent available on the IRS public file was 2022.

Because our fiscal year is July-June the 990 form we use is always from the year before. For instance, the year ending June 2023 used the 2022 990 form. The most recent 990 is for Fiscal Year 2023-2024. This was just completed and posted in March 2025, and is posted to our website.

11. Is the schedule of expenditures of federal awards and state financial assistance prepared by the Early Learning Coalition or the CPA firm?

It is prepared by the State itself and forwarded as a Revenue Confirmation Report.

12. Are the Functional Expense allocations prepared by the Early Learning Coalition or the CPA firm?

Prepared by Early Learning Coalition monthly.

13. What is the approximate number of employees for the Early Learning Coalition? Is payroll performed in house or outsourced?

40 Employees. Payroll is in-house but transmitted by ADP.

14. How many adjusting entries were made by the CPA firm in the prior year?

One AJE for \$237.00.

15. Any changes in grant funding anticipated for FYE 6/30/25?

This fiscal year is complete. There were no programmatic changes by the State; except to allocate more or less money in the various funding categories.

16. What accounting software is used by the Early Learning Coalition?

QuickBooks Online.