

Professional Services Proposal for Early Learning Coalition of Escambia County

Request for Proposal #RFP 2025-01

06.26.2025

Proposer

Carr, Riggs & Ingram
4502 Highway 20 E, Suite A
Niceville, Florida 32578
Phone: 850.897.4333
Fax: 850.897.4068

Submitted by

J. Adam Nelson, CPA
Partner
adam.nelson@criadv.com



†This is not a CPA firm.

*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

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Dear Board of Directors of Escambia County School Readiness Coalition, Inc.:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing, tax, consulting, and client accounting services to Early Learning Coalition of Escambia County. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing them a competitive advantage.

Investment in You. We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on “Day 1” as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

Dedicated Team. CRI’s team consists of more than 2,000 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

Equilibrium. CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

Active Partner Participation. Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business’ needs and industry. Our hands-on, working partners “show up” to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

Simplified Solutions. While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we’re here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

Our CRI vSTAR™ process provides a transformational approach to client service by encompassing every service we offer in a completely virtual format. Regardless of physical location, our processes are designed to provide clients with increased efficiencies, reduced travel costs, and crisis-proofing for business functions.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,



J. Adam Nelson, CPA
Partner

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2: MANDATORY ATTACHMENT A - PROPOSAL COVER PAGE



Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25

Attachment A

PROPOSAL COVER PAGE

1. Name of Organization: Carr, Riggs & Ingram, LLC
2. Address: 4502 Highway 20 East, Niceville, FL 32578
3. Contact Person: J. Adam Nelson
4. Title of Contact Person: Partner
5. Telephone Number: (850) 897-4333
6. Email: adam.nelson@criadv.com
7. Federal Employer ID No.: 72-1396621
8. The Proposers organization operates as: ☐ an individual, ☒ a partnership, ☐ a public agency (specify):
Florida ☐ a corporation incorporated under the laws of the State of
other (specify): _____
9. Check to indicate if the organization is: ☐ minority-owned enterprise, ☐ female-owned enterprise,
☐ service-disabled veteran enterprise
10. The Proposer's organization operates on: ☐ not-for-profit ☒ profit basis
11. The Proposer certifies ☒ without exception, ☐ with exception, as explained on the attached, that:
 - a. It has no outstanding liens, claims, debts, judgments, or litigation pending against it, which would materially affect its programmatic or financial abilities to implement and carry out its proposed program;
 - b. It has not complied with an official order of any agency of the State of Florida, or the United States Department of Labor to repay disallowed costs incurred during its conduct of projects or services;
 - c. It is current in its payment of applicable federal, state, and local taxes;
 - d. It is free and clear of any disallowed audited costs;
 - e. Its costs and pricing data submitted with this Proposal are representative of only those reasonable, allowable, and allocable costs necessary for carrying out its responsibilities;
 - f. It is authorized to submit this Proposal in accordance with the policies of its governing body;
 - g. It will comply with the audit requirements, assurances and certifications attached to this RFP.
 - h. The audit requirements, assurances, and certifications have been signed by a duly authorized representative of the organization

By my signature, I am empowered and can act on behalf of the proposing organization in submitting this proposal. If I am not the person in the Proposer's organization who is legally responsible, within that organization, for the decision as to the prices or costs being offered in the Proposal; I have been duly authorized in writing, with a copy attached, to act as agent for the person legally responsible for such decision. I certify that the information contained herein is true and correct to the best of my knowledge, and that the offer contained herein is true and correct to the best of my knowledge, and that the offer contained herein is firm and valid for a period not to exceed 90 days from this Proposal's date.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)

3A-3D: RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Habitat for Humanities of Okaloosa County Nitsi Bennett Executive Director 850.315.0025	2018 - Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
Alachua Habitat for Humanity Stevie Doyle Executive Director 352.371.5873	2020 - Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
Hubbard House, Inc. Julio Lacayo, Jr. Chief Financial Officer 904-354-0076 ext. 252	2018 - Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
I.M. Sulzbacher Center for the Homeless, Inc. Brenda March, MBA, MA Chief Financial Officer 904.394.1657	2023 - Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
Northeast Florida Area Agency on Aging, Inc. d/b/a Eldersource James Lee Chief Financial Officer 904.391.6627	2012 - Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
Walton County Council on Aging 194 N County Road 393 Santa Rosa Beach, FL 32459 Kay Brady, Director 850.892.8165	1994-Present	Audit and Tax	<ul style="list-style-type: none"> • Nonprofit experience • Responsiveness to client needs • Long-term relationship • Aging and senior programs experience • Programs audited: Title III
Southeast Alabama Regional Council on Aging 1075 S Brannon Stand Road Dothan, AL 36305 Joel Bass, CFO 334.793.6843	2017-Present	Federal Single Audit and Tax	<ul style="list-style-type: none"> • Nonprofit experience • Responsiveness to client needs • Long-term relationship • Aging and senior programs experience • Programs audited: LIHEAP, CSBG, WAP, Head Start, Early Head Start, WIOA Programs

3A-3D: RELEVANT EXPERIENCE CONTINUED



RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Daniel Memorial, Inc. Felipe Pia Chief Financial Officer 904.296.1055 ext. 1030	2001 - Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
Mid Florida Community Services 820 Kennedy Blvd Brooksville, FL 34601 Kris Bates, CFO 352.796.1425 KBates@mfcs.us.com	2009-Present	Audit and Tax	<ul style="list-style-type: none"> • Excellent client service experience • Responsiveness to client needs • Long-term relationship
Tri-County Community Council, Inc. 302 North Oklahoma St. Bonifay, FL Heather Craft, CFO 850.547.3689	2008-Present	Federal and State Single Audit and Tax and Benefit Plan Audit	<ul style="list-style-type: none"> • CAA experience • Responsiveness to client needs • Long-term relationship • Programs audited: Head Start, CACFP, LIHEAP, CSBG, EF&S, Title III, and WAP Retirement Plan

3A-D: NOT-FOR-PROFIT EXPERIENCE AND QUALIFICATIONS



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you.

Overview of Non-Profit Practice

CRI Advisors, LLC has extensive experience and a passion for working with nonprofit and tax exempt organizations that require audit, review, compilation, tax, accounting, and related consulting services. Our advisors gained their extensive expertise by serving hundreds of nonprofit organizations such as social service organizations, public charities, private foundations, educational institutions, cultural and arts organizations, religious organizations, professional societies, trade associations, and community development agencies. Accordingly, our professionals with their nonprofit expertise deliver high-quality traditional accounting services such as audits, reviews, and compilations; federal and state single audits; and tax preparation, as well as non-traditional consulting, outsourced accounting, internal audit, cybersecurity, and financial services. CRI's nonprofit team also assists clients with understanding and adopting new accounting standards, as well as navigating impacts of Uniform Guidance on their federal single audits and knowing the requirements of state-level single audits.

Our advisors exhibit a thorough understanding of:

- Structural differences between nonprofit organizations and commercial enterprises.
- Accounting and financial rules that relate specifically and uniquely to nonprofits (e.g. Investments, fundraising, grants, in-kind contributions, restricted contributions, program activities, split-interest agreements, alternative investments).
- Uniform Guidance (Single Audit), HUD reporting, ERISA and other regulatory reporting requirements.
- Tax issues unique to nonprofits (e.g. fundraising, grants, restricted contributions, program activities, unrelated business income, state sales tax, New Market Tax Credits).
- Differences between operating budget funds, donor restricted funds, property funds, other designated funds, agency funds, and other auxiliary funds.
- Nonprofit organizations providing services or serving in foreign countries.
- Endowments, including both donor-restricted and board-designated, and the Uniform Prudent Management of Institutional Funds Act (UPMIFA).
- Special fiduciary, legal and governance responsibilities of the board of directors.
- The role budgets and donor restrictions play in dictating how funds are allocated and disbursed.
- Unique reporting requirements mandated by government agencies, grantor organizations, denominations, foundations, and members or other contributors.
- Nuances and reporting requirements related to capital campaigns and construction projects.

Plus, we have nonprofit board training designed to advise members regarding their roles and nonprofit financial nuances that are important in shaping their organization's success. We also conduct virtual audit engagements through the CRI virtual Smart Tech Audits & Reviews (vSTAR)[™] process – thereby helping clients increase time efficiencies while alleviating the burden of gathering evidence.

Qualifications

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Your assigned nonprofit team's 100+ years of combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services to a client base that includes:

- 2,000+ not-for-profit organization clients, including clients with assets up to \$14 billion, many with endowments, federal funding requiring audits under the Uniform Guidance, New Market Tax Credit transactions, investments, multiple locations, etc.
- Experience with all sectors of not-for-profit organizations, foundations, and associations
- Not-for-profit clients with between \$500,000 up to more than \$1.9 billion in revenues
- Not-for-profit clients with a total of \$586+ million in federal grant expenditures
- For profit commercial clients including retail clients with more than \$350 million in revenues and \$250 million in assets

3A-D: SINGLE AUDIT



An increasing demand for transparency from entities dependent upon government grants requires an experienced and skilled Single Audit team.

Why CRI?

A Single Audit can seem a daunting prospect, whether it's a new requirement or an annual exercise. At CRI our team of dedicated Single Audit professionals works with governmental entities, nonprofit organizations, and companies throughout the country to ensure that the complex Single Audit process goes smoothly. Boasting a proven track record of efficiency, our hands-on team of partners and professionals hold AICPA Advance Single Audit certificates and performs hundreds of Single Audits annually.

Related Services:

- Accounting
- Agreed Upon Procedures (AUPs)*
- Audit*
- Compilation*
- Direct Examinations*
- Employee Benefit Plans*
- Financial Statement Preparation*
- PCAOB* & SEC Compliance
- Peer Review Services*
- Review*



Want to Learn More? Contact us at CRIadv.com/contact or by scanning the QR code.

* Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

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► CRIadv.com



Increase the performance of your tax-exempt organization with CRI's Nonprofit advisory team.

Why CRI?

CRI's Nonprofit expertise delivers high-quality traditional accounting services such as audits*, reviews, and compilations; federal and state single audits; and tax preparation, as well as non-traditional consulting, outsourced accounting, internal audit, cybersecurity, and financial services. CRI's Nonprofit team assists clients with understanding and adopting new accounting standards, as well as navigating impacts of Uniform Guidance on their federal single audits and knowing the requirements of state-level single audits. Our advisors gained their extensive expertise by serving hundreds of nonprofit organizations such as social service organizations, public charities, private foundations, educational institutions, cultural and arts organizations, religious organizations, professional societies, trade associations, and community development agencies.



Want to Learn More? Contact us at CRIadv.com/contact or by scanning the QR code.

Related Services:

- Agreed Upon Procedures (AUPs)*
- Audit*
- Business Tax
- Compilation*
- Custom Data Privacy & Security Assessment
- Cybersecurity
- Employee Benefit Plans*
- Financial Statement Preparation*
- Fraud & Forensics
- HIPAA Assessment
- Internal Audit
- Internal Controls
- IT Risk Assessment
- Litigation Support
- Review*
- Single Audit*
- Valuations

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► CRIadv.com



3E: PROPOSER'S ORGANIZATION - CRI FIRM PROFILE

CRI is a super-regional firm and one of the fastest growing public accounting firms in the United States. Firm-wide, we have been performing government audit services since 1997 and are proud of our more than 330 professionals who dedicate their time to governmental audits. The graphic below further explains our operations overall.

FOUNDED IN 1997 • **12 STATES**  • **35+ MARKETS**
across the United States & Mexico



2,000+
PROFESSIONALS



400+
PARTNERS



TOP 25 CPA FIRM
(as ranked by Accounting Today)

100,000+
CLIENTS



25+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:
CLIENT SERVICE.
RESPECT.
INTEGRITY.



SERVICES

Accounting & Auditing
Advisory
Business Support & Transactions
Business Tax
Employee Benefit Plans
Governance, Risk & Assurance
Individual Tax & Planning
IT Audits & Assurance

INDUSTRY EXPERTISE

Captive Insurance
Commercial Real Estate
Construction
Financial Institutions
Governments
Healthcare
Insurance
Manufacturing & Distribution
Nonprofit

CRI FAMILY OF COMPANIES

-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI Simple Numbers
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust
-  Prosport CPA

3E: PROPOSER'S ORGANIZATION - CRI FIRM SIZE & HISTORY



Stretching from New Mexico to North Carolina, Carr, Riggs & Ingram CPAs and Advisors (CRI) is a top 25 nationally ranked full-service accounting and advisory firm serving more than 100,000 clients in all 50 states. CRI's industry specializations include governments, construction, banking/financial institutions, healthcare, insurance, not-for-profits, and manufacturing and distribution.

CRI offers traditional and specialized services including audit and assurance, business consulting and support, forensic accounting, IT auditing, retirement plan auditing, SEC compliance, business valuation, tax planning, tax compliance, and trusts and estates work. Additionally, CRI's portfolio companies deliver service organization control (SOC) reports, data analytics, investment banking, business consulting, retirement plan administration services, wealth management, payroll management, and trust and estate services.

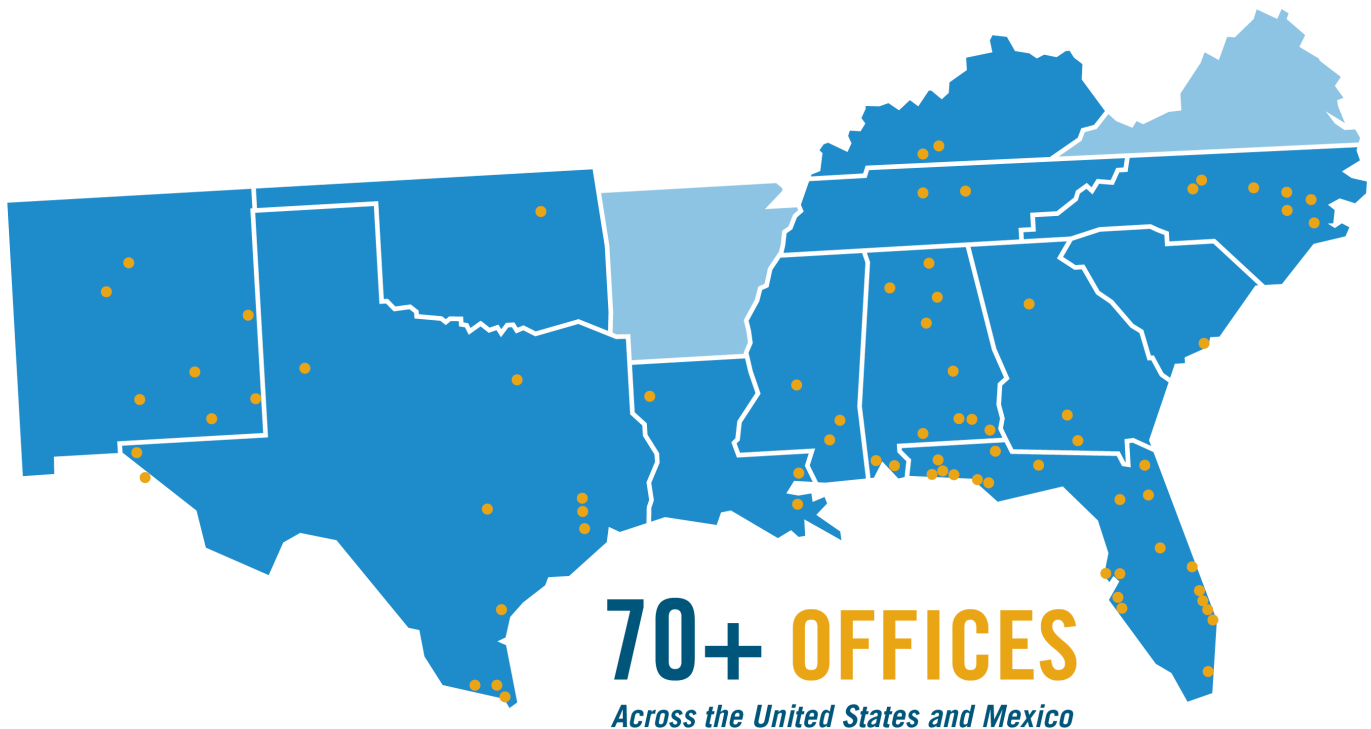
CRI is governed by a seven-member executive committee. The day-to-day governance is handled by our CEO, Chad Pinson along with our corporate team.

CRI is structured by industry line to allow for our professionals to focus on the industries that best fit their talents and interest.

This industry line focus and firm-wide structure has allowed for our teams to consistently exceed the expectations of clients. Founded in 1997, CRI now boasts more than 2,000 professionals and over 400 partners who pride themselves on superior client service, respect, and integrity. We invite you to learn more about CRI by visiting CRIadv.com.

ALABAMA-BASED BUSINESS OPERATIONS

Born and bred in the Yellow Hammer State, CRI was established in Enterprise, Alabama, and is now the largest accounting and advisory firm headquartered in Alabama. Our partners and skilled staff have offices spread across our 12 state footprint and are ready to serve your needs.



3F: 2022 PEER REVIEW REPORT



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Your Success is Our Focus

3906 Electric Road • Roanoke, Virginia 24018 • 540-345-0936 • Fax: 540-342-6181 • www.BEcpas.com

3F: 2022 PEER REVIEW REPORT (CONTINUED)



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

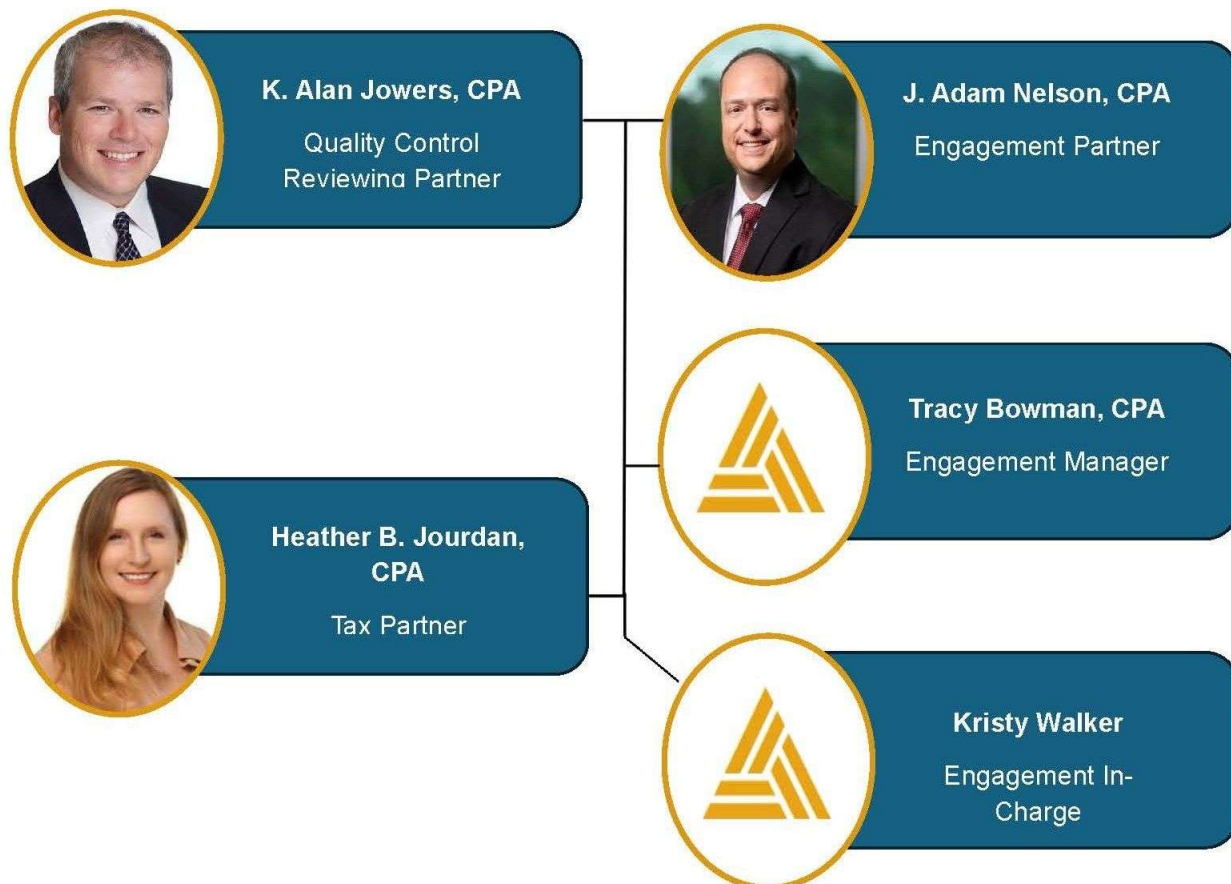
Roanoke, Virginia
September 15, 2022

3G: STAFF QUALIFICATIONS - I. AUDIT TEAM MAKEUP



We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

No changes of personnel will be made by CRI without the prior written consent of Early Learning Coalition of Escambia County and CRI will incur any expenses necessary to familiarize the replacement personnel to insure they are productive immediately upon receiving the assignment. Because the not-for-profit industry is so significant to CRI we have a deep-bench of specialized not-for-profit auditors. Should additional resources be required, we can easily include additional experienced not-for-profit professionals to the team.



J. Adam Nelson (Engagement Partner) - Has overall responsibility for the audit, compliance engagements, and tax coordination. Ensures audit quality and client satisfaction.

K. Alan Jowers (Quality Control Partner) - Provides independent review and oversight to ensure the engagement complies with professional and firm standards.

Heather B. Jourdan (Tax Partner) - Oversees the preparation and review of the Form 990 and ensures consistency with financial reporting.

Tracy Bowman (Engagement Manager) - Manages day-to-day operations of the audit and compliance work, serves as main client contact, and ensures timelines are met.

Kristy Walker (Engagement In-Charge) - Leads fieldwork, supervises staff, and performs detailed testing and review of audit workpapers.

3G: STAFF QUALIFICATIONS - II. OVERALL SUPERVISION TO BE EXERCISED



In conducting the audit of the financial statements and the federal and state compliance audits for the Organization, our firm will exercise a high level of professional supervision to ensure the quality, efficiency, and integrity of all aspects of the engagement. Given the nature of the engagement—which includes a financial statement audit under U.S. GAAS, a federal single audit under the Uniform Guidance, a state compliance audit, and the preparation of the organization's Form 990—the audit will be led by an experienced engagement partner who will maintain overall responsibility for the planning, execution, and reporting of all services.

The engagement partner will oversee each phase of the audit process, from preliminary planning through final reporting. This includes ensuring that audit procedures are appropriately designed and responsive to the assessed risks of material misstatement and noncompliance. The partner will be actively involved in key areas of the audit, including the evaluation of internal controls, compliance with applicable laws and regulations, and the assessment of federal and state program requirements. In addition, the partner will lead the coordination between our audit and tax teams to ensure consistent and accurate reporting across the financial statements and Form 990.

Regular supervision will be maintained through review of work performed by audit staff and managers, participation in key audit meetings, and ongoing communication with management and those charged with governance. The engagement partner will be readily available throughout the engagement to address questions, resolve issues promptly, and provide insight on technical matters. This level of supervision is fundamental to delivering a high-quality audit that meets both professional standards and the expectations of the Organization's management and governance.

3G: STAFF QUALIFICATIONS - III. RESUMES + PRIOR EXPERIENCE OF TEAM MEMBERS



J. Adam Nelson, CPA

Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

adam.nelson@CRIadv.com

850.897.4333 | Direct

561.281.5066 | Mobile



Representative Clients

- Early Learning Coalition of the Emerald Coast
- Habitat for Humanities of Okaloosa County
- Pensacola Habitat for Humanities
- Habitat for Humanities of Walton County
- Holmes County Development Commission
- City of Crestview, Florida
- City of Fort Walton Beach, Florida
- Okaloosa County, Florida
- City of DeFuniak Springs, Florida
- City of Freeport, Florida
- Mid-Bay Bridge Authority
- East Niceville Fire District
- Dorcas Fire District
- South Walton Fire District
- South Walton County Mosquito Control District

Experience

With a distinguished career spanning over two decades, Adam has established himself as a trailblazer in the world of accounting and finance. Formerly at top levels of both public accounting firms and private industry, Adam's journey has taken him from the heart of meticulous financial statement audits to a role where he empowers organizations to navigate complex financial landscapes.

Adam's comprehensive understanding of accounting principles, regulations and best practices is a result of his hands-on involvement in numerous high-profile audits across diverse industry sectors. He brings forth a wealth of knowledge in financial reporting, internal controls, risk assessments and compliance, which he seamlessly translates into actionable insights for his clients.

Education, Licenses & Certifications

- BS, Accounting, Florida Atlantic University
- BBA, Finance, Florida Atlantic University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA), Special Review Committee
- Florida Government Finance Officers Association (FGFOA)

3G: STAFF QUALIFICATIONS - III. RESUMES + PRIOR EXPERIENCE OF TEAM MEMBERS



K. Alan Jowers, CPA

Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

AJowers@CRIadv.com
850.337.3213 | Direct



Representative Clients

- Early Learning Coalition of Escambia County
- Santa Rosa County District School Board
- Okaloosa Gas District
- Santa Rosa Island Authority
- Pasco County
- Okaloosa County District School Board
- Pinellas County School District
- Celebration Community Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes local governmental entities, condominium and homeowner associations, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida .

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee, and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) - member of the Board of Governors
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA)

3G: STAFF QUALIFICATIONS - III. RESUMES + PRIOR EXPERIENCE OF TEAM MEMBERS



Heather B. Jourdan, CPA

Partner, CRI Advisors, LLC

HJourdan@CRIadv.com

850.897.4333 | Direct



Representative Clients

- Hsu Family Educational Foundation
- Emerald Coast United
- Habitat for Humanities of Okaloosa County
- The Nature School
- Logos Homeschool Academy
- A Bed 4 Me Foundation
- Calm Organization
- Pensacola and Perdido Bays Estuary Program

Experience

Heather has over 26 years of experience in tax and accounting. While her career has been diverse, she has always kept her main focus on nonprofit organizations, small- to medium-sized businesses and their owners. She strives to provide them with the highest level of tax planning, consulting, and compliance services. Her goal is always to formulate the best plan possible so she can ensure her clients achieve their best results.

She is a true problem solver at heart and enjoys assisting her clients through complex transactions. Heather has an in-depth understanding of the challenges that face small businesses and organizations. The skills she has developed throughout her career allow her to help solve any issues that arise.

Heather enjoys being involved in the community and serves on several local nonprofit boards.

Education, Licenses & Certifications

- BS, Accounting, University of Memphis
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



3G: STAFF QUALIFICATIONS - III. RESUMES + PRIOR EXPERIENCE OF TEAM MEMBERS

Tracy Bowman, CPA Audit Senior Manager

tbowman@CRLadv.com
334.348.1334 | Direct



Representative Clients

- Community Services Agency
- Montgomery Community Action Committee
- Central Alabama Community Action Agency
- Mid Florida Community Services
- Anniston City Schools
- Central Florida Community Action Agency
- Walton County, Florida
- Tri-County CAA
- Organized Community Action Program
- Human Resource Development Corp.
- Alfred Saliba Family Services
- Tuskegee-Macon County Head Start

Experience

Tracy brings over seventeen years of experience in accounting and auditing clients in the governmental, non-profit and educational institution industries.

Tracy will serve as the audit manager and be responsible for supervising audit staff and executing the audit plan.

Tracy regularly serves as a continuing education leader for CRI's annual continuing education. Her subject focus is in the area of single audit and the new Uniform Guidance.

Tracy has met the continuing education requirements of *Government Auditing Standards*.

Education, Licenses & Certifications

- BS, Accounting, TROY University
- MBA, Accounting Emphasis, TROY University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants
- Alabama Society of Certified Public Accountants

3G: STAFF QUALIFICATIONS - III. RESUMES + PRIOR EXPERIENCE OF TEAM MEMBERS



Kristy F. Walker

Audit Staff

kfwalker@CRLadv.com

850.897.4333 | Direct



Experience

Kristy has worked with Carr, Riggs and Ingram, LLC for several years providing financial accounting and business consulting services. Prior to joining CRI, her experience for over 20 years was in the private sector in the non-profit government contracting industry and sponsor projects in academia.

Kristy provides consulting services related to financial statement preparation and analysis, software implementation, accounting system set-up and work system efficiency for all types of business clients. Her skills span across many types of accounting and timekeeping software, including academia and federal contracting industry specific software programs.

Kristy has a strong concentration in service to grants and government contractors which includes prior serving as controller of private non-profit government contractor and working as liaison with various academia and government agencies on grant and contract agreements. Her experience has helped in providing Federal Acquisition Regulation (FAR) compliance assessments; assisting in the development, implementation and support related to accounting policy and procedures manuals, timekeeping systems and policies, incurred cost submissions (Ice models), requests for proposals (RFP), and indirect cost pool structures and burden labor rates. She has also worked with small and disadvantaged businesses and assisting business owners to work through the challenges they encounter.

Education, Licenses & Certifications

- Masters of Business Administration, Accounting, Auburn University Montgomery
- BSBA, Accounting, Auburn University Montgomery
- AS, Enterprise Ozark Community College
- Unanet General Ledger Certification

Professional Affiliations

- Member – National Contract Management Association

3H: UNDERSTANDING OF WORK TO BE PERFORMED



From the RFP, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	Management is considering having independent audits performed on the Early Learning Coalition of Escambia County's financial statements.	Perform external auditing services in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, Rules of the State of Florida Auditor General.
Technical	Management is looking to obtain preparation services of the Organization's federal tax return, Form 990.	Prepare Early Learning Coalition of Escambia County's IRS form 990
Relational	Management is making a major investment in a new furniture fabrication facility. With this expansion comes the need for a CPA firm with experience in handling companies encountering high growth.	See "Relevant Experience" section.
Relational	Although management has been pleased with the services provided by the current CPA firm, there is some concern that Early Learning Coalition of Escambia County has outgrown the service that can be provided. Management is seeking a CPA firm who can better meet their needs.	See "Your Solution Team" section.
Relational	Early Learning Coalition of Escambia County's governance and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	Communicate directly with management regarding the results of our procedures. Anticipate and respond to concerns of management and governance

3I: ESTIMATED HOURS TO PERFORM SERVICES



HOURS BY STAGE FOR AUDIT

LEVEL	Stage 1 Acceptance	Stage 2 Risk Assessment	Stage 3 Audit Execution	Stage 4 Report & Monitor	TOTAL
Partners	2	6	19	5	32
Manager	0	8	36	4	48
Supervisor	0	12	36	4	52
Associate	0	8	40	0	48
TOTAL	2	34	131	13	180

HOURS BY STAGE FOR TAX RETURN

LEVEL	Stage 1 Preparation	Stage 2 Review	TOTAL
Partners	6	5	11
Manager	8	4	12
Supervisor	12	4	16
Associate	8	0	8
TOTAL	34	13	47

3J: DELIVERING QUALITY TO YOU



AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2022 by Brown Edwards, whose report was the most favorable possible "Pass."

In addition, we are registered with the PCAOB and our 2024 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

The 2024 PCAOB report can be viewed at https://assets.pcaobus.org/pcaob-dev/docs/default-source/inspections/reports/documents/104-2025-016-carriggs.pdf?sfvrsn=2089984d_2.



3K: SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

INTEGRITY

Living with sincerity, transparency, and honesty

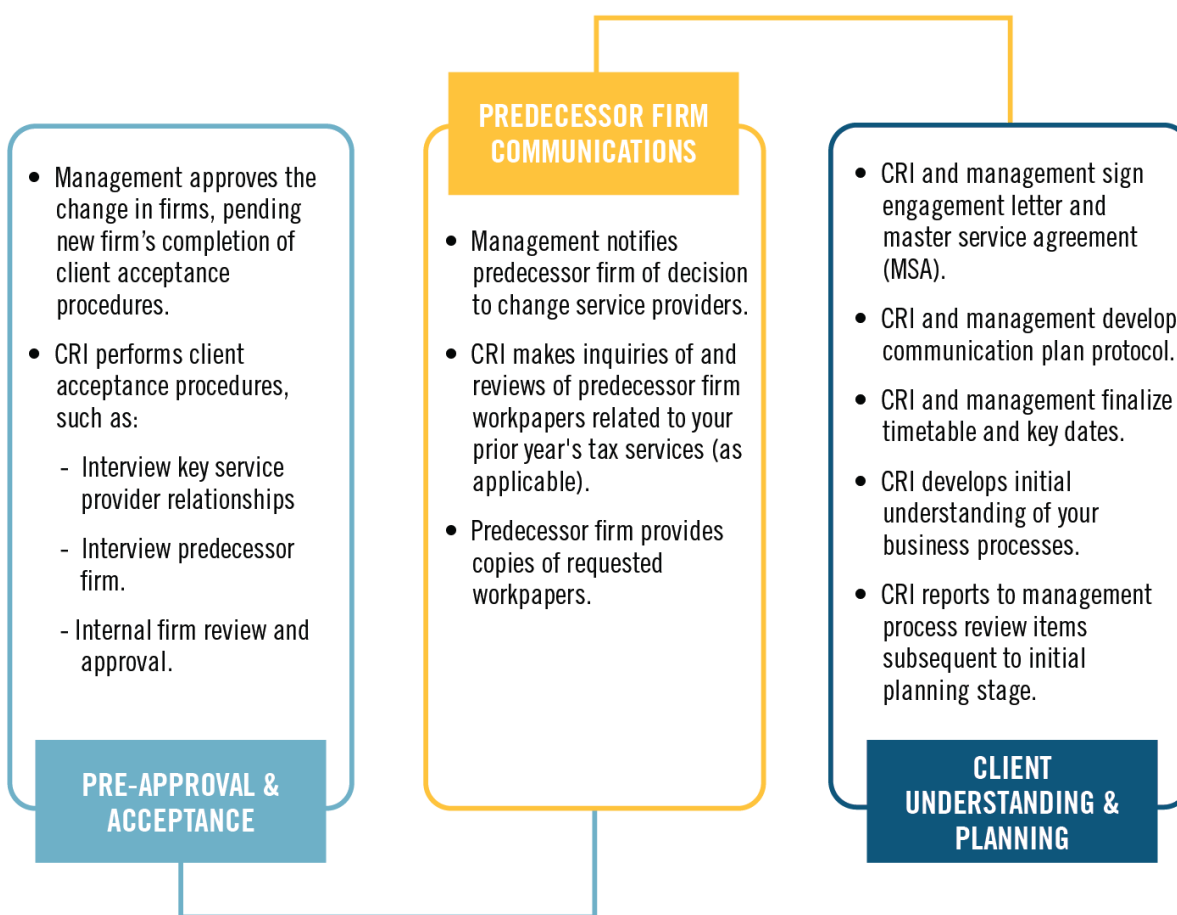
3L: TRANSITIONING YOU



When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Early Learning Coalition of Escambia County's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:





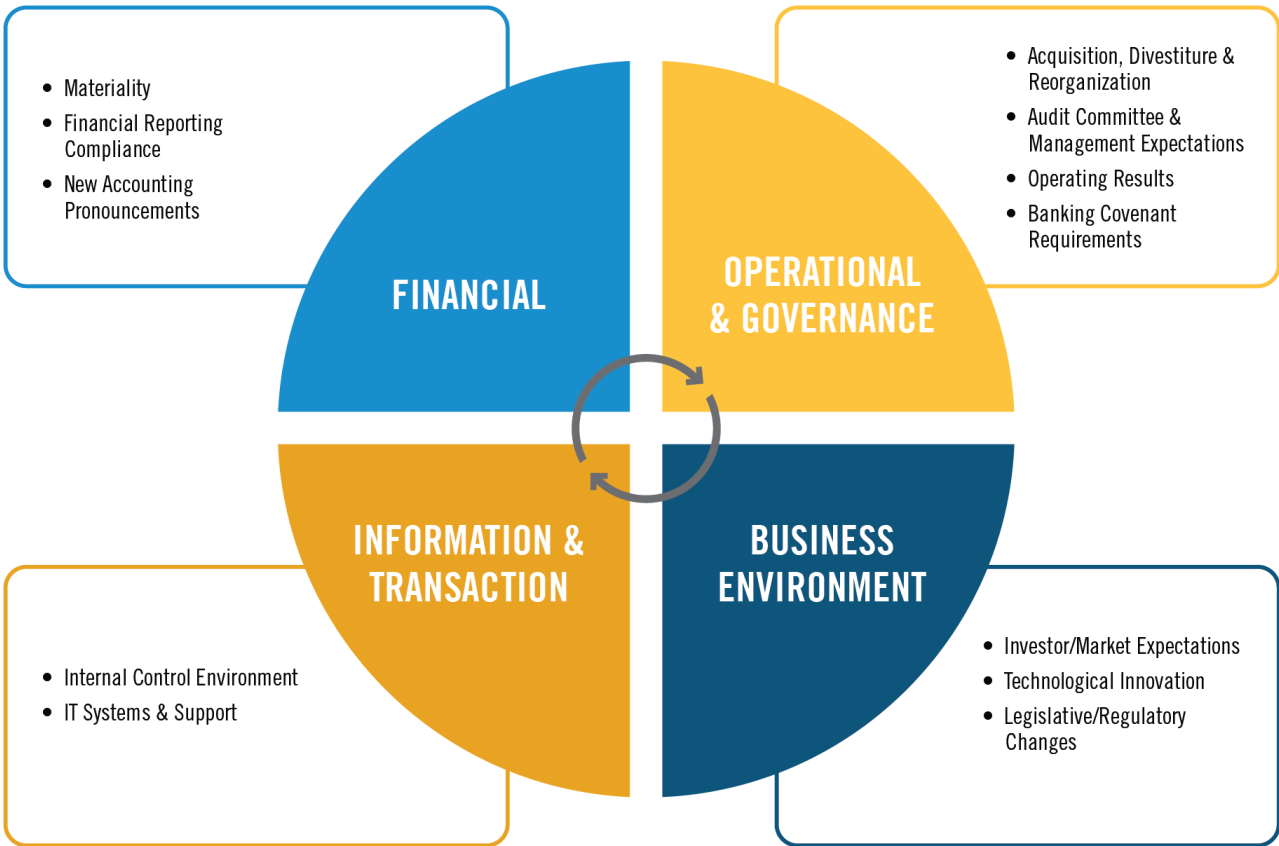
3M: CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and Early Learning Coalition of Escambia County's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



3M: CRI AUDIT FRAMEWORK



Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

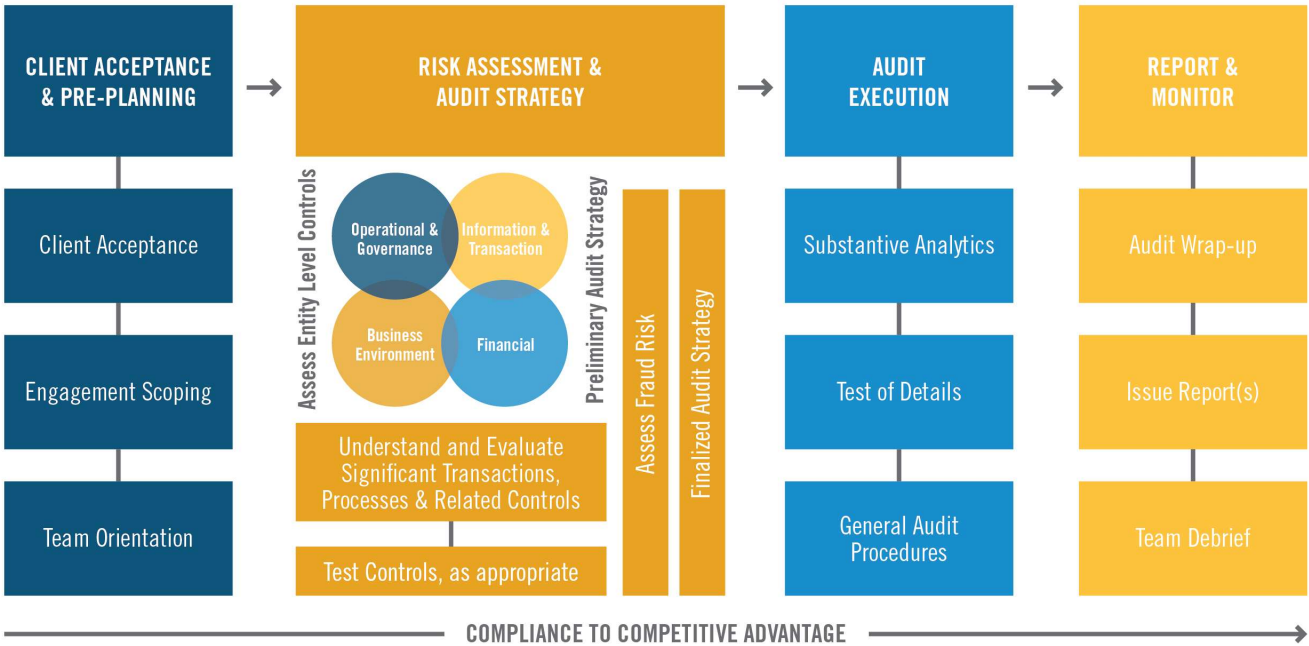
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Early Learning Coalition of Escambia County's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



3N: CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



3N: CRI AUDIT APPROACH



STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
 - environmental and other external risks,
 - management's fraud and IT risk assessment models,
 - entity level controls including:
 - control environment
 - risk assessment,
 - information and communication,
 - and monitoring controls.
 - IT General Computer (ITGC) controls, such as
 - IT Environment
 - Developing and Delivering IT, and
 - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
 - linkage of financial statements to:
 - significant transactions,
 - processes,
 - IT systems, and
 - related controls,
 - existence of/reliance on SOC entities and their reports,
 - internal audit, and
 - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
 - inquiry,
 - observation
 - examination, and
 - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
 - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details):
Examples include:
 - ratio analysis,
 - regression analysis,
 - trend analysis,
 - predictive tests, or
 - reasonableness test,
 - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
 - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
 - commitments and contingencies,
 - legal letters,
 - management representations,
 - reviews of Board minutes,
 - related party transactions,
 - debt covenants, and
 - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

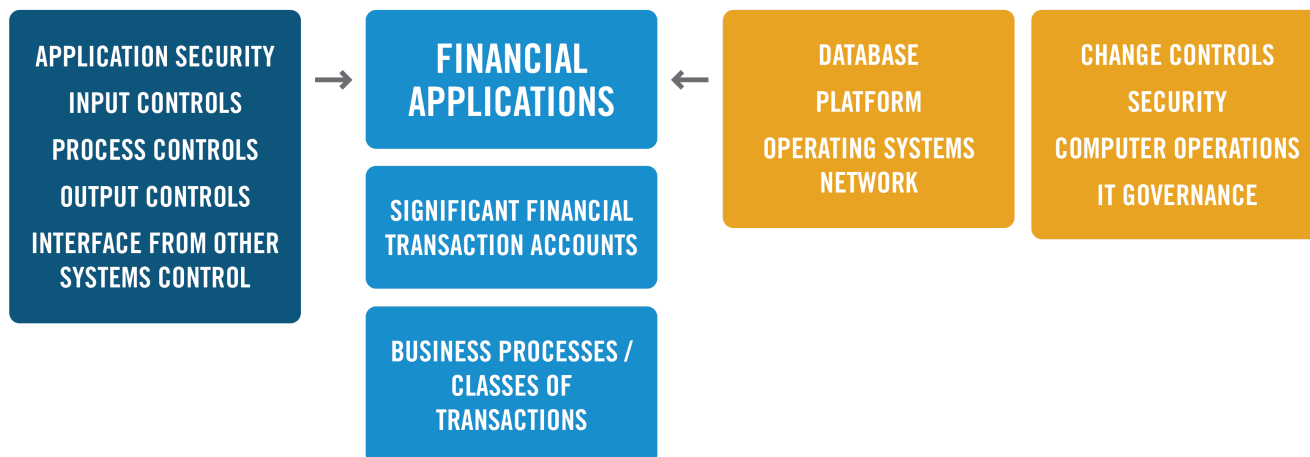
STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
 - reports,
 - required communications,
 - management letter comments, and
 - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
 - engagement team, and/or
 - client's team.

30: INTEGRATION OF TECHNOLOGY & AUDIT PROCEDURES*



In today's IT-centric world, understanding the manual process and supporting systems underlying internal controls over financial reporting (ICFR) is increasingly important. External information systems threats from hackers—coupled with internal transaction errors and fraud—require the implementation, testing, and improvement of strong IT controls. CRI's dedicated IT audit and assurance team has adopted an integrated audit approach that includes a review of relevant IT systems with input into the financial reporting process. We complete a review of IT policies and procedures and conduct “hands-on” testing against best practices and appropriate regulations, yielding financial audit effectiveness including uncovering IT deficiencies.



Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including but not limited to:

- Security—Physical and Access Controls,
- Change Management for Systems and Configurations,
- Application/System Development and Customization,
- IT Risk Management,
- Data Backup and Recovery/Business Continuity Plans,
- Electronic Banking Wire and ACH Security, and
- Segregation of Duties within Systems and IT function.

Additionally, CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data.

CREDENTIALS

These services are performed by our team who serves as well-known speakers on IT audit, security, risk assessment, and other related topics. Our leaders have developed an IT audit approach that is the basis for the AICPA's IT Audit Training School (beginner and advanced), which they have taught for the past several years. Additionally, our IT audit professionals maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP), and other IT certifications requiring regular annual CPE hours. Finally—and maybe most importantly—our auditors not only have the required technical expertise, but also the unique ability to communicate IT topics in a manner easily understood by non-technical personnel. This capability is critical when reporting to both management and board members.

4: PRICE FOR WORK TO BE PERFORMED



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

SERVICE	CRI FEES FYE 2025	CRI FEES FYE 2026	CRI FEES FYE 2027
External Auditing Services - Perform external auditing services in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in <i>Governmental Auditing Standards</i> , issued by the Comptroller General of the United States; and the audit requirements of Title 2 US Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements</i> , Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.650, <i>Rules of the State of Florida Auditor General</i> .	\$32,000	\$34,500	\$37,250
Prepare Early Learning Coalition of Escambia County's IRS Form 990	\$3,000	\$3,250	\$3,500
Total	\$35,000	\$37,750	\$40,750

**Actual out-of-pocket expenses will be billed separately and are not included in the fee.*

If Early Learning Coalition of Escambia County requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partners	\$400
Manager	\$300
Supervisor	\$190
Associate	\$140

Our professional fees are based on the key assumptions that Early Learning Coalition of Escambia County will:

- Ensure that the predecessor's work papers will be made available for timely review, if applicable.
- Make available documents and work papers for review at Early Learning Coalition of Escambia County's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of Early Learning Coalition of Escambia County.
- Not experience a significant change in business operations or financial reporting standards.



5C: MANDATORY ATTACHMENT C

*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

Attachment C

ACCEPTANCE OF CONTRACT TERMS AND CONDITIONS

If we should be awarded a Contract, we will comply with all the terms and conditions specified in the Request for Proposals and contained in the Contract.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)

*An authorized official is an officer of the Proposer’s organization who has legal authority to bind the Proposer to the provisions of the Proposal. This usually is the President, Chairman of the Board, Executive Director, or owner of the entity. A document establishing delegated authority must be included with the Proposal if signed by other than the President, Chairman, Executive Director, or owner.



5D: MANDATORY ATTACHMENT D

*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

Attachment D

REQUEST FOR PROPOSAL ACKNOWLEDGEMENT FORM

NAME OF ORGANIZATION: Carr, Riggs & Ingram, LLC

ADDRESS: 4502 Highway 20 East, Niceville, FL 32578

CONTACT PERSON: J. Adam Nelson

TITLE OF CONTACT PERSON: Partner

TELEPHONE NUMBER: (850) 897-4333

EMAIL: adam.nelson@criadv.com

I certify that this Proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting an offer for the same material, supplies, equipment, or services and in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Proposal and certify that I am authorized to sign this response and that the offer is in compliance with all requirements of the Request for Proposals, including but not limited to, audit, assurance and certification requirements. The execution of this form constitutes the unequivocal offer of Proposer to be bound by the terms of its Proposal.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)



5E: MANDATORY ATTACHMENT E

*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

Attachment E

NON-COLLUSIVE CERTIFICATION

I certify this Proposal is genuine and is not a collusive or sham Proposal.

Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, have in any way colluded, conspired, connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the work for which the attached Proposal has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any Proposer, firm or person to fix the price or prices in the attached Proposal or any other Proposer or to fix any overhead, profit or cost elements of the Proposal price or the Proposal price of any other Proposer, or to secure through collusion, connivance, or unlawful agreement any advantage against (recipient), or any person interested in the proposed work.

The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its officers, partners, owners, agents, representatives, employees or parties in interest.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)



5F: MANDATORY ATTACHMENT F

*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

Attachment F

STATEMENT OF NO INVOLVEMENT

I, J. Adam Nelson, as an authorized representative of
Carr, Riggs & Ingram, LLC, certify that no member of this firm nor any
person having interest in this firm has been awarded a Contract by the Escambia County School
Readiness Coalition, Inc. on a noncompetitive basis to:

- 1) Develop this Request for Proposals (RFP)
- 2) Perform a feasibility study concerning the scope of work contained in this RFP; or
- 3) Develop a program similar to what is contained in this RFP.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)



5G: MANDATORY ATTACHMENT G

*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

Attachment G

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS -
PRIMARY COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.510, Proposer’s Responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160 – 19211).

- 1) The prospective primary participant, through the duly appointed undersigned representative, certifies to the best of its knowledge and belief, that it and its officers / principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal, State or local governmental department or agency;
 - b. Have not, within a three-year period preceding this Proposal, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State, or local) transaction or contract under a public transaction, violation of Federal or State anti-trust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property;
 - c. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph 1.b. of this certification; and
 - d. Have not, within a three-year period preceding this application/proposal, had one or more public transactions (Federal, State, local) terminated for cause or default.
- 2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this Proposal.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)



5H: MANDATORY ATTACHMENT H

*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

Attachment H

SWORN STATEMENT PURSUANT TO SECTION 287.133(3) (A), FLORIDA STATUTES ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Escambia County School Readiness Coalition, Inc.
(print name of the public entity)

by J. Adam Nelson, Partner
(print individual's name and title)

for Carr, Riggs & Ingram, LLC
(print name of entity submitting sworn statement)

whose business address is 4502 Highway 20 E, Niceville, FL 32578

and (if applicable) its Federal Employer Identification Number (FEIN) is 72-1396621
(if the entity has no FEIN, include the Social Security Number of the Individual signing this sworn statement: _____)

2. I understand that a “public entity crime” as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state and federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy or material misrepresentation.
3. I understand the “convicted” or “conviction” as defined in Paragraph 287.133(1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an “affiliate” as defined in Paragraph 287.133(1) (a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a “person” as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States

5H: MANDATORY ATTACHMENT H CONTINUED



*Escambia County School Readiness Coalition, Inc.
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with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. [Indicate which statement applies.]

- ☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. [Attach a copy of the final order]

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Signature 

Sworn to and subscribed before me this 26th day of June 2025

Personally know: _____
OR produced identification: ☒ _____
Type of identification: Florida Drivers License

Notary Public - State of: Florida
My commission expires: 11-8-2028



(Printed typed or stamped
Commissioned name of notary public)



5I: MANDATORY ATTACHMENT I

*Escambia County School Readiness Coalition, Inc.
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Attachment I

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

- 1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or an employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with the awarding of any Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- 2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- 3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)

5J: MANDATORY ATTACHMENT J



*Escambia County School Readiness Coalition, Inc.
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Attachment J

CERTIFICATION REGARDING DRUG-FREE WORKPLACE

Pursuant to the Drug-Free Workplace Act of 1988 and its implementing regulations codified at 29 CFR 98, Subpart F and 45 CFR part 82.

I, J. Adam Nelson, the undersigned, in representation of Carr, Riggs & Ingram, LLC, the Proposer, attest and certify that the Proposer will provide a drug-free workplace, by the following actions:

1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Proposer's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
2. Establishing an ongoing drug-free awareness program to inform employees concerning:
 - a. The dangers of drug abuse in the workplace.
 - b. The policy of maintaining a drug-free workplace.
 - c. Any available drug counseling, rehabilitation and employee assistance programs.
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
3. Making it a requirement that each employee to be engaged in the performance of the Contract be given a copy of the statement required by paragraph 1.
4. Notifying the employee in the statement required by paragraph 1 that, as a condition of employment under the Contract, the employee will:
 - a. Abide by the terms of the statement; and
 - b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five (5) calendar days after such conviction.
5. Notifying the agency in writing ten (10) calendar days after receiving notice under subparagraph 4.b. from an employee or otherwise receiving actual notice of such conviction. Provide such notice of convicted employees, including position title, to every Contract/Grant Officer on whose grant activity the convicted employee was working. The notice shall include the identification number(s) of each affected Contract/Grant.
6. Taking one of the following actions, within thirty (30) calendar days of receiving notice under subparagraph 4.b., with respect to any employee who is so convicted:
 - a. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973 as amended; or
 - b. Requiring such employee to participate satisfactorily in drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local, health, law enforcement or other appropriate agency



5j: MANDATORY ATTACHMENT J CONTINUED

Escambia County School Readiness Coalition, Inc.
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7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1, 2, 3, 4, 5, and 6.

CERTIFICATION

I declare under penalty of perjury under the laws of the United States and under the penalties set forth by the Drug-Free Workplace Act of 1988, that this certification is true and correct.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)

5K: MANDATORY ATTACHMENT K



Escambia County School Readiness Coalition, Inc.
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Attachment K

STATEMENT OF NON-DISCRIMINATION

Public Law 105-220, Sec. 188 Nondiscrimination

(a) *In General.*--

- (1) Federal financial assistance.—For the purpose of applying the prohibitions against discrimination on the basis of age under the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), on the basis of disability under section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), on the basis of sex under title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.), or on the basis of race, color, or national origin under title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.), programs and activities funded or otherwise financially assisted in whole or in part under this Act are considered to be programs and activities receiving Federal financial assistance.
- (2) Prohibitions of discrimination regarding participation, benefits, and employment. —No individual shall be excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with, any such program or activity because of race, color, religion, sex [except as otherwise permitted under title IX of the Education amendments of 1972(20 U.S.C. 1681 et seq.)], national origin, age, disability, or political affiliation or belief.
- (3) Prohibition on assistance for facilities for sectarian instruction or religious worship.— Participants shall not be employed under this title to carry out the construction, operation, or maintenance of any part of any facility that is used or to be used for sectarian instruction or as a place for religious worship (except with respect to the maintenance of a facility that is not primarily or inherently devoted to sectarian instruction or religious worship, in a case in which the organization operating the facility is part of a program or activity providing services to participants).
- (4) Prohibition on discrimination on basis of participant status. —No person may discriminate against an individual who is a participant in a program or activity that receives funds under this chapter, with respect to the terms and conditions affecting, or rights provided to, the individual, solely because of the status of the individual as a participant.
- (5) Prohibition on discrimination against certain noncitizens. —Participation in programs and activities or receiving funds under this chapter shall be available to citizens and nationals of the United States, lawfully admitted permanent resident aliens, refugees, asylees, and parolees, and other immigrants authorized by the Attorney General to work in the United States.

The undersigned has read and agreed to the statements described above.

Signature of Authorized Representative

J. Adam Nelson

Name (Print)

June 26, 2025

Date

Partner

Title (Print)

5L: MANDATORY ATTACHMENT L



*Escambia County School Readiness Coalition, Inc.
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Attachment L

AUDIT REQUIREMENTS

As the proposer's duly authorized representative, I certify that the Proposer shall:

PART I: FEDERALLY-FUNDED AUDIT REQUIREMENTS

This part is applicable if the Contractor is a state or local government or a non-profit organization as defined in 2 CFR §200. A web site that provides links to several Federal Single Audit Act resources can be found at: [Federal Single Audit Act Resources](#).

According to the Subpart F-Audits 45 CFR §75.501(a), non-federal entities that expend \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part and other applicable federal regulations. Guidance on determining Federal awards expended is provided in 45 CFR Part 75.502 (2 CFR §200.502).

The Office's Notice of Award indicates Federal resources awarded through the Coalition by this Contract. In determining the Federal awards expended in its fiscal year, the Contractor shall consider all sources of Federal awards, including Federal resources received from the Coalition.

The Contractor is responsible for submitting the Single Audit Reports and the required federal Data Collection Forms (SF-FAC) electronically to the Federal Audit Clearinghouse within the earlier of 30 days after receipt or nine months after the fiscal year's end of the audit period.

If the Contractor expends less than \$750,000 in federal contracts in its fiscal year, a federal Single Audit is not required. If the Contractor still elects to have an audit conducted in accordance with the provisions of 2 CFR §200, then the cost of the audit must be paid from non-federal resources (i.e., the Contractor must pay the audit costs from resources obtained from non-federal and non-state entities).

PART II: STATE-FUNDED AUDIT REQUIREMENTS

This part is applicable if the Contractor is a non-state entity as defined by s. 215.97(2), F.S. – The Florida Single Audit Act. Additional information regarding the Florida Single Audit Act can be found at: [Florida Single Audit Act](#).

In the event the Contractor expends \$750,000 or more of state financial assistance in any fiscal year, the Contractor must have a state single or project-specific audit conducted in accordance with the Florida Single Audit Act; Florida Single Audit Act; Chapter 69I-5, F.A.C.; Chapter 10.550 (local governmental entities) or Chapter 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

The Division's Notice of Award indicates State resources awarded through the Coalition by this Contract. In determining the State awards expended in its fiscal year, the Contractor shall consider all sources of State awards, including State resources received from the Coalition.



5L: MANDATORY ATTACHMENT L CONTINUED

Escambia County School Readiness Coalition, Inc.
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In determining the state financial assistance expended in its fiscal year, the Contractor shall consider all sources of state financial assistance, including state financial assistance received from the Coalition, other state agencies and other non-state entities. State financial assistance does not include federal direct or pass-through awards and resources received by a non-state entity for federal program matching requirements.

If the Contractor expends less than \$750,000 in state financial assistance in its fiscal year, a Florida Single Audit is not required. If the Contractor still elects to have an audit conducted in accordance with the provisions of s. 215.97, F.S., the cost of the audit must be paid from non-state resources (i.e., the Contractor must pay the audit costs from resources obtained from non-federal and non-state entities).

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)

5M: MANDATORY ATTACHMENT M



*Escambia County School Readiness Coalition, Inc.
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Attachment M

ASSURANCES

AS THE PROPOSER’S DULY AUTHORIZED REPRESENTATIVE, I ASSURE THE PROPOSER WILL COMPLY WITH THE FOLLOWING:

1. “The Transparency Act” (as defined in 2 CFR Part 170)
HHS now requires this program award to adhere to the Transparency Act’s Sub-award and Executive Compensation reporting requirements (as 2 CFR Part 170 defines). Under the Transparency Act, the Contractor must report all sub- awards (as 2 CFR Part 170 defines) more than \$25,000, unless exempted. Please see the Award Term for Federal Financial Accountability and Transparency Act at the HHS ACF website.
2. Other Assurances -Miscellaneous/General Disclosure”
 - 2.1 Use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, federal and state funds paid to that agency under each program. Access to such records shall be made available to authorized representatives of U.S. governmental agencies, the Florida DOE, the Florida DFS and the Auditor General of the state of Florida for the purpose of program and fiscal auditing and monitoring.
 - 2.2 Cause the required financial and compliance audits to be performed in accordance with the Single Audit Act Amendments of 1996 and 2 CFR §200 Subpart F, *Audit Requirements*, and/or s. 215.97, F.S., Florida Single Audit Act, as applicable.
 - 2.3 Establish safeguards to prohibit employees and board members from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
 - 2.4 Initiate and complete the work within the applicable time frame after receiving the Contract.
 - 2.5 Administer each program covered by this Contract in accordance with all applicable laws, regulations, statutes, rules, policies, procedures and program requirements governing the program(s).
 - 2.6 Comply with all applicable requirements of all other federal and state laws, executive orders, regulations and policies governing each funded program.
 - 2.7 Submit such reports as described in this Contract. The Contractor will maintain such fiscal and programmatic records and provide access to those records, as necessary, for those departments to perform their duties.
 - 2.8 Have/establish and maintain a proper accounting system in accordance with generally accepted accounting standards.
 - 2.9 Not expend funds under the applicable program to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees or any affiliate of such an organization.
 - 2.10 Comply with the requirements in 2 CFR part 376, Non-procurement, Debarment and Suspension.
 - 2.11 Comply with all state and federal requirements, as applicable, for internal controls to ensure compliance with federal and state statutes, regulations, and terms and conditions of the award.

5M: MANDATORY ATTACHMENT M CONTINUED



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- 2.12 Comply with Florida's Government-in-the-Sunshine Law (Chapter 286, F.S.), that provides a right of access to meeting of boards, commissions and other governing bodies of state and local governmental agencies or authorities.
 - 2.13 If applicable, after timely and meaningful consultation, provide the opportunity for children enrolled in private, non-profit schools, and the educational personnel of such schools, equitable participation in the activities and services provided by these federal funds, and will notify the officials of the private schools of said opportunity. (Educational services or other benefits provided, including materials and equipment, shall be secular, neutral, and non-ideological. Expenditures for such services or other benefits shall be equal [consistent with the number of children to be served to expenditures for programs of children enrolled in the public schools of the local educational agency.]
 - 2.14 Agree for any agreement-related activity in which family, marital, or household considerations are, by statute or regulation, relevant for purposes of determining beneficiary eligibility or participation, to treat same-sex spouses, marriages, and households on the same terms as opposite sex spouses, marriages, and households, respectively. Marriage is between two individuals validly entered into in the jurisdiction where performed. This does not apply to registered domestic partnerships, civil unions or similar formal relations recognized under state law as something other than marriage. (For further detail, see Section 3 of the Defense of Marriage Act, codified at U.S.C. 7).
 - 2.15 Not use federal funds awarded under this Contract to be used for construction or the purchase of land.
3. Restrictions on Funding ACORN
To comply with P.L. 111-117, the Contractor may not distribute federal funds made available under this Contract to the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries. In addition, the Contractor may not provide federal funds to any covered organization as House of Representatives (H.R.) 3571, the Defund ACORN Act, defines.
4. Immigration Status
The Contractor certifies that it agrees to comply with the provisions of s. 432 of the Personal Responsibility and Work Opportunity Reconciliation Act (42 U.S.C. Part 1611) ensuring that only individuals eligible for CCDF services receive them.
5. Standards of Conduct
The Contractor certifies that it shall comply with the provisions 45 CFR §75.327 (also 2 CFR §200.318), *General procurement standards*, regarding standards of conduct. It will establish safeguards, written policies and training procedures to prohibit employees and board members from using their positions for any purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
6. Clean Air Act and Federal Water Pollution Control Act
Pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended, if the aggregated amount of funds awarded under this Contract is in excess of \$100,000, the Contractor shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act

5M: MANDATORY ATTACHMENT M CONTINUED



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(42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). See 45 CFR §75, Appendix II, Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

7. Conflicts of Interest

7.1 Pursuant to 2 CFR §200.318, *General procurement standards*, the Coalition must maintain oversight to ensure Contractors perform scoped services in accordance with minimum standards or conduct.

- 7.1.1 If the Contractor has a parent, affiliate or subsidiary organization that is not a state or local government, the Contractor must also maintain written standards of conduct covering organization conflicts of interest.
- 7.1.2 Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the Contractor is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.
- 7.1.3 The Contractor's written standards of conduct must also address the performance of employees engaged in the selection, award and administration of contracts.

8 Related Party Contracts

8.1 Pursuant to state statute and Coalition instructions (s.1002.84(20), F.S.); the Contractor shall provide the Coalition contract documentation for any contracts with Contractor employees, governing board members or relatives of either group as s. 112.3143(1)(b), F.S., defines. The Contractor must comply with disclosure and reporting requirements in the state statute and Coalition instructions (s. 1002.84(20), F.S.).

- 8.1.1 Any governing board member(s) benefitting from Contractor contract(s) must disclose in advance the conflict of interest and must abstain from the vote process.
- 8.1.2 The impacted individual must complete the necessary conflict of interest disclosure forms.
- 8.1.3 The Contractor shall present all such contracts to the governing board for a vote. A valid approval requires two-thirds vote of the Contractor's board, a quorum must be established.
- 8.1.4 The Contractor shall not enter into or execute a contract in excess of \$25,000 with a member of the governing board or relative of a board member without Coalition's prior approval.
- 8.1.5 The Contractor does not have to obtain Coalition's prior approval for contracts below \$25,000.
- 8.1.6 However, the Contractor must adequately disclose and properly report and track such contract activity.
- 8.1.7 The Contractor shall report such contracts to the Coalition within 30 days after receiving approval from the governing board.

9. Contract Work Hours and Safety Standards Act

9.1 Federal and state standards for procurement and contracts administration require all contractual agreements in excess of \$100,000 to address requirements for compliance with federal labor laws. See 45 CFR 75 Appendix II, *Contract Provisions for Non-Federal*

5M: MANDATORY ATTACHMENT M CONTINUED



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Entity Contracts Under Federal Awards. This provision applies to agreements that include salaries for laborers and for all contracts for repairs, improvements or other construction activities.

9.2 The Contractor shall compute wages on a 40-hour week schedule and pay employees for extra hours worked. None shall be forced to work in unsanitary, hazardous or dangerous conditions or surroundings.

9.3 These requirements do not apply to purchase of supplies or materials or articles ordinarily available on the open market or contracts for transportation services.

10. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c)

10.1 Federal and state standards for procurement and contracts administration require all contractual agreements in excess of \$2,000 to address requirements for compliance with federal labor laws. See 45 CFR 75 Appendix II, Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

10.2 This provision applies to agreements that include salaries for laborers and for all contracts for repairs, improvements or other construction activities.

10.3 The Contractor, its subcontractor, or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The Contractor shall report all suspected or reported violations to DEL.

11. Davis-Bacon Act, as amended (40 U.S.C. 276a, et. Seq.)

11.1 When federal program legislation requires, all construction contracts of more than \$2,000 the recipients and subrecipients award shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a, et seq.), as supplemented by Department of Labor (DOL) regulations (29 CFR Part 5, Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction).

11.2 Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor.

11.3 Contractors shall be required to pay wages not less than once a week.

11.4 The recipient shall place a copy of the DOL-issued current prevailing wage determination in each solicitation, and the award of a contract shall be conditioned upon the acceptance of the wage determination.

11.5 The recipient shall report all suspected or reported violations to the federal awarding agency. DOL regulations, rules and instructions concerning implementation of the Davis-Bacon Act and other labor laws can be found at Title 29 CFR Part(s) 1,3,5,6,7.

12. Equal Employment Opportunity (EEO)

The Contractor certifies that it is in compliance with E.O. No. 11246, Equal Employment Opportunity (30 Federal Register (F.R.) 12319, 12935, 3 CFR, 1964-1965 comp. p. 339), September 24, 1965, as E.O. 11375, Amending Executive Order 11246 Relating to Equal Employment Opportunity, of October 13, 1967, amended, and as the Department of Labor regulations (41 CFR part 60) Office of Federal Compliance Programs, Equal Opportunity, Department of Labor supplements. See 45 CFR 75, Appendix II, *Contract Provisions for Non-Federal Entity Contracts Under Federal Awards*.

5M: MANDATORY ATTACHMENT M CONTINUED



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13. Procurement of Recovered Materials

- 13.1 Pursuant to 2 CFR §200.317, Procurements by states, and 200.322, Procurement of recovered materials, the Contractor will comply with the following requirements of section 6002 of the Solid Waste Disposal Act.
- 13.2 Procure only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 for buying recycled-content products;
- 13.3 Procure solid waste management services in a manner that maximizes energy and resource recovery; and
- 13.4 Establish an affirmative procurement program for purchases of recovered materials identified in the EPA guidelines. Information about this requirement is available at EPA's Comprehensive Procurement Guidelines Procurement Guidelines website, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>. The list of EPA-designated items is available at <https://www.epa.gov/greenerproducts/identify-greener-products-and-services>.
- 13.5 In accordance with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, the Contractor shall procure items designated in the Environmental Protection Agency (EPA) guidelines at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of completion unless the Contractor determines that such items:
 - Are not reasonably available in a reasonable period of time;
 - Fail to meet reasonable performance standards, which shall be determined on the basis of the guidelines of the National Institute of Standards and Technology, if applicable to the item; or
 - Are only available at an unreasonable price.
- 13.6 Paragraph 13.5 of this clause shall apply to items purchased under this Contract where:
 - The Contractor purchases in excess of \$10,000 of the item under this Contract; or
 - During the preceding Federal fiscal year, the Contractor:
 - purchased any amount of the items for use under a contract that was funded with federal appropriations and was with a federal agency or a state agency or agency of a political subdivision of a state; and
 - purchased a total of in excess of \$10,000 of the item both under and outside that contract.

14. Procurements and Other Purchases

The Contractor must comply with federal/state procurement requirements. State procurement instructions are described in ss. 215.971, 287.057, and 287.055, F.S. The Contractor must have documented procurement policies and procedures that meet the minimum requirements of federal rules and regulations which are located at 2 CFR §200.317-200.326.

15. Purchase of American-made Equipment and Products

The Contractor shall, with funds made available by this Contract, to the greatest extent practicable purchase all American-made equipment. (P. L. 103-333, the Departments of Labor,

5M: MANDATORY ATTACHMENT M CONTINUED



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Health and Human Services, and Education, and Related Agencies Appropriations Act of 1995, §507).

16. Reporting of Matters Related to Recipient Integrity and Performance

Unless exempt from these requirements per OMB guidance at [2 CFR Appendix XII, Part 200](#), the Contractor shall maintain current information reported to the System for Award Management (SAM) as described below. Portions of these data disclosures about civil, criminal or administrative proceedings are also made available in the Federal Awardee Performance and Integrity Information System (FAPIS) and the Coalition is required to review and consider this and other publicly available information to evaluate/review risk related to the Contractor's integrity, business ethics, and record of performance under federal awards in accordance with 45 CFR §75.331(b) (also 2 CFR §200.331(b)), Requirements for pass-through entities.

17. System for Award Management (SAM)

Unless exempt from these requirements under OMB guidance at 2 CFR Part 25 e.g., individuals), the Contractor shall:

- 17.1 Be registered in SAM prior to entering into this Contract or submitting an application or proposal by a federal awarding agency.
SAM information can be found at:
<https://www.sam.gov/portal/public/SAM/>.
- 17.2 Maintain an active SAM registration with current information at all times during which it has an active federal award or an application or proposal under consideration by a federal awarding agency, and
- 17.3 Provide a valid unique entity identifier in its application (e.g., provide its DUNS number in each application or proposal it submits to the agency). Unique entity identifier means the identifier required for SAM registration to uniquely identify business entities

18. Trafficking Victims Protection Act of 2000 – (TVPA)

[Human Trafficking Requirements](#) are hereby adopted and incorporated herein by reference as if fully set forth herein. (22 U.S.C. 7104(g), as amended)

19. Energy Efficiency

The Contractor shall comply with mandatory standards and policies relating to energy efficiency contained in the State of Florida's Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163, 89 Stat.871).

20. Assurances - Non-construction Programs

Required by OMB Standard Form SF 424 B.

Note – Certain of these assurances may not be applicable to the Contractor.
Please contact the Coalition with questions.

21. Assurances - Construction Programs

Required by OMB Standard Form SF 424 D.

Note – Certain of these assurances may not be applicable to the Contractor.
Please contact the Coalition with questions.

5M: MANDATORY ATTACHMENT M CONTINUED



*Escambia County School Readiness Coalition, Inc.
Request for Proposals – External Auditing and Tax Services, RFP #2025-01 FY 24-25*

By the signature on this page, the Proposer assures that it will comply with the above assurances and provisions in the performance of services under any Contract award resulting from this RFP.

Signature of Authorized Representative

June 26, 2025

Date

J. Adam Nelson

Name (Print)

Partner

Title (Print)