Helping Seniors Live Well at Home

AREA AGENCY

ON AGING OF PASCO-PINELLAS, INC.

9549 Koger Blvd N, Suite 100

St. Petersburg, Florida 33702

REQUEST FOR PROPOSALS

FOR

AUDIT SERVICES

November 2, 2026

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Introduction

The Area Agency on Aging of Pasco-Pinellas, Inc. (AAAPP), a registered 501 c(3) is formally seeking proposals from qualified Certified Public Accounting (CPA) firms licensed in the State of Florida to perform independent financial and compliance audit services, Federal and Florida Single Audits, and annual tax preparation/filing.

AAAPP is a nonprofit organization serving older adults, individuals with disabilities, veterans and caregivers in Pasco and Pinellas Counties. AAAPP was created in 1974 as a result of federal legislation under the Older Americans Act. In its 52-year history, AAAPP has served more than 1,000,000 seniors, caregivers, veterans and adults with disabilities and distributed more than $1.35 billion dollars in grants and contracts to its contracted community providers in Pinellas and Pasco counties. AAAPP serves as the designated Area Agency on Aging and Aging and Disability Resource Center for Pasco and Pinellas Counties (Planning and Service Area 5) and is one of 611 AAAs that cover every county in the United States. The AAAPP mission is to be a trusted resource to advocate, educate and empower seniors, adults with disabilities, veterans and caregivers which promotes independence, in partnership with the community.

AAAPP administers federal, state, and local awards totaling approximately $38 million annually with approximately $23 million being passed through to contracted aging network providers. AAAPP requires an auditor with proven experience in complex grant environments and Single Audits under 2 CFR Part 200, Subpart F, and the Florida Single Audit Act (s. 215.97, F.S.). AAAPP is subject to Florida's Public Records Law, Chapter 119, F.S. All proposals become public record thirty (30) days after opening, or earlier if AAAPP provides notice of an intended decision before the thirty (30) days expire. If AAAPP rejects all proposals and concurrently provides notice of its intent to reissue the RFP, the rejected proposals remain exempt from public records requirements until AAAPP provides notice of an intended decision concerning the reissued RFP or withdraws the reissued RFP. A proposal is not exempt from public records disclosure for longer than twelve (12) months after the initial AAAPP notice rejecting all proposals.

Information that is confidential and/or exempt from public records disclosure will not be produced where a specific legal exemption exists, as determined solely by AAAPP. Proposers must clearly mark any material they believe is confidential and/or exempt under Chapter 119, F.S. The determination of whether material is confidential and/or exempt remains in AAAPP's sole discretion.

All meetings of the Selection Team, Finance Committee, and AAAPP Board of Directors related to this procurement will be publicly noticed and open to the public in accordance with applicable law. This Request for Proposal (RFP) sets out the scope of services, submission requirements, evaluation criteria, and timeline for interested firms.

Background

AAAPP plans, funds, and monitors a network of home and community-based services for older adults and caregivers in Pasco and Pinellas Counties, including nutrition, caregiver support, information and referral, and other mission-critical programs, many delivered through subrecipient service providers. Funding sources include:

- Federal awards (e.g., Older Americans Act Titles III and VII, and other federal programs passed through the Florida Department of Elder Affairs)
- Veterans Directed Care funded by the Department of Veterans Affairs
- State of Florida financial assistance through the Department of Elder Affairs (e.g., Community Care for the Elderly, Alzheimer's Disease Initiative, Home Care for the Elderly)
- Local government allocations
- Private grants and donor contributions

AAAPP's fiscal year ends December 31, 2026. Total annual funding of approximately $38million and a significant volume of subrecipient pass-through activity require robust financial oversight and compliance with 2 CFR Part 200 (Uniform Administrative

Requirements, Cost Principles, and Audit Requirements for Federal Awards), the Florida Single Audit Act, and Chapter 10.650, Rules of the Auditor General.

Scope of Services

The engagement begins with the audit of the fiscal year ending December 31, 2026 and covers an initial term of three (3) fiscal years, with renewal options described under the Fees section.

A. Annual Financial Audit

The selected firm will perform an independent audit in accordance with:

- Generally Accepted Auditing Standards (GAAS)
- *Government Auditing Standards* (GAGAS / Yellow Book), issued by the Comptroller General of the United States
- 2 CFR Part 200, Subpart F (federal Single Audit)
- The Florida Single Audit Act (s. 215.97, F.S.) and Chapter 10.650, Rules of the Auditor General
- Grantor-specific requirements, including those of the Florida Department of Elder Affairs and Veterans Administration.

B. Audit Deliverables

- Opinion on the financial statements and related disclosures
- Report on internal control over financial reporting and on compliance, under *Government Auditing Standards*
- Reports on compliance for each major federal program and each major state project, and on internal control over compliance
- Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA/SESFA)

- Schedule of findings and questioned costs, and review of the summary schedule of prior audit findings and corrective action plan
- Management letter with recommendations for process improvements
- Completion and electronic submission of the Data Collection Form (SF-SAC) and reporting package to the Federal Audit Clearinghouse
- Submission of the reporting package to the Florida Auditor General and state awarding agencies, as required
- Presentation of audit results to the agency's senior leadership team, the AAAPP Board's Finance Committee and its Board of Directors.

C. Tax Preparation and Filing

The firm will prepare and file:

- IRS Form 990 for AAAPP, with related schedules and disclosures
- Returns for any affiliated or related entities, if applicable
- Any required Florida state filings
- Review of governance, public disclosure, and compliance matters related to tax exempt organizations

D. Advisory and Support

As needed and subject to independence requirements, the firm may provide:

- Guidance on grant compliance, allowable costs, and reporting
- Support related to indirect cost rate or cost allocation methodologies
- Best-practice consultation on internal controls and financial processes

Information and Access to Be Provided to the Audit Firm

AAAPP will provide the selected firm with access to:

- Financial statements, general ledger, trial balance, and chart of accounts
- Payroll records and benefits documentation
- Grant agreements, contracts, budgets, and financial reporting packages
- Subrecipient contracts, monitoring reports, and related documentation
- Policies and procedures related to financial management and procurement
- Prior-year audit reports, management letters, and tax filings
- Board and committee meeting minutes and governance documents
- Key personnel for interviews and clarifications
- Other information deemed necessary to completion of the services.

Procurement Timeline and Process

Proposals are due **December 15, 2026 at 3:00 p.m. EST**. All dates are subject to change by addendum posted at www.agingcarefl.org.

October 8, 2026	AAAPP Finance Committee review of 2026/2027 Proposed RFP Timeline for the Audit Firm Procurement
October 19, 2026	AAAPP Board of Directors review of 2026/2027 Proposed RFP Timeline for the Audit Firm Procurement
October 20, 2026	Request for Proposal Legal Noticed published on AAAPP website: REQUEST FOR PROPOSALS (RFP) - Area Agency on Aging Pasco-Pinellas Interested Parties Memo distributed
October 21, 2026	Request for Proposal Legal Noticed published in Florida Administrative Register
November 2, 2026	RFP available online at REQUEST FOR PROPOSALS (RFP) - Area Agency on Aging Pasco-Pinellas
November 12, 2026 10:00am	Bidders Conference via Web Conference: **Microsoft Teams meeting** **Join:** https://teams.microsoft.com/meet/253943017779244?p=G5B0LvnhQlGwnnMNo8 Meeting ID: 253 943 017 779 244

Passcode: ud7ty3TA

****NO INQUIRIES ACCEPTED AFTER COMPLETION OF BIDDER'S CONFERENCE****

November 13, 2026	Response to inquiries and RFP addenda available online at: REQUEST FOR PROPOSALS (RFP) - Area Agency on Aging Pasco-Pinellas
November 16, 2026	Letter of Intent Due (Mandatory)
December 15, 2026	Proposals due and must be submitted by 3:00 p.m. Eastern Time to: Area Agency on Aging of Pasco-Pinellas, Inc. Attention: Kharla Lavandier, Controller 9549 Koger Blvd, Suite 100 St. Petersburg, FL 33702

****OPENING OF PROPOSALS IMMEDIATELY FOLLOWING****

TBA	Selection Team review of proposal
TBA	Interviews with Finalists (if necessary)
February 11, 2027	Finance Committee review and recommendation
February 22, 2027	AAAPP Board of Directors Meeting – Review and approval of Proposed Applicant Firm
February 23, 2027	Notice of Intent to Award Legal Notice posted on AAAPP website: REQUEST FOR PROPOSALS (RFP) - Area Agency on Aging Pasco-Pinellas
TBA	Anticipated execution of Engagement Letter

Bidders Conference and Inquiries

The Bidders Conference will be held on November 12, 2026 at 10:00 a.m. EST by web conference. Attendance is strongly encouraged. Questions may be submitted in writing to the Controller before the conference or raised during the conference. **No inquiries will be accepted after completion of the Bidders Conference.** Responses and any addenda will be posted at REQUEST FOR PROPOSALS (RFP) - Area Agency on Aging Pasco-Pinellas by close of business on November 13, 2026. Only written responses posted by AAAPP are binding. Proposers may not contact AAAPP Board members, committee members, or staff regarding this RFP starting immediately after completion of the Bidder's Conference through the Notice of Intent to Award.

Mandatory Letter of Intent

A Letter of Intent to submit a proposal must be received by **November 16, 2026** , by email to the address below. The letter must identify the firm name, contact person, email, and phone number. Proposals from firms that did not submit a timely Letter of Intent will not be considered.

Proposal Submission

Proposals must be received by **December 15, 2026 by 3:00 p.m. EST** at:

Area Agency on Aging of Pasco-Pinellas, Inc. Attention: Kharla Lavandier, Controller

9549 Koger Blvd, Suite 100 St. Petersburg, FL 33702

Submit three (3) signed original proposals and one (1) electronic copy in PDF format on a flash drive. Late proposals will not be opened or considered. Proposals can be mailed or delivered in person. Proposals **will not** be accepted via email. A public proposal opening will take place immediately following the deadline specified for receipt of proposals, December 15, 2026, at 3:05 p.m. at 9549 Koger Blvd No, Suite 100, St. Petersburg, FL 33702

Anticipated Engagement Schedule

Dates for the first audit year, to be finalized in the engagement letter:

Milestone	**Target date**
Interim/planning fieldwork	March, 2027
Final fieldwork begins	No later than April, 2027
Draft reports delivered	May 28,2027
Finance Committee presentation	June 10, 2027

Board of Directors presentation and final reports issued	June 21, 2027
Form 990 draft	August 27, 2027

Proposal Requirements

Proposals must address each item below, in this order, with section headings matching the letters used in these instructions.

A. Firm Overview

- **Organizational Structure and Staffing.** History and size of the firm, and whether it is local, regional, or national. Number of partners, managers, supervisors, seniors, and staff in the office performing the work, and that office's location.
- **Licensure:** Evidence that the firm and assigned CPAs are licensed to practice public accounting in Florida.
- **Relevant experience:** Experience with Florida nonprofits and aging or human services organizations, particularly agencies expending more than $1 million in federal and state awards, with Single Audits under 2 CFR Part 200 and the Florida Single Audit Act, other entities designated as Area Agencies on Aging or governmental agencies.
- **Staff continuity:** The firm's commitment to continuity and stability of personnel assigned to this multi-year engagement.

B. Team Qualifications

- **Key personnel:** Bios for the engagement partner, manager, and key staff, including background with aging or human services agencies.
- **Credentials:** Governmental and nonprofit audit credentials, including Yellow Book qualifications.

- **CPE compliance:** Confirmation that all assigned staff meet the Continuing Professional Education requirements of *Government Auditing Standards*.

C. Fees

- **Fixed audit fee:** A fixed fee for the financial statement audit, including the federal and Florida Single Audits, stated separately.
- **Tax services:** Fixed fee for Form 990 preparation and any related entity returns.
- **Additional services:** Hourly rates by staff level for additional consulting.
- **Multi-year projection:** Total cost for each year of an initial three (3) year term. The agreement may be renewed for up to four (4) additional one-year periods by mutual agreement under the same terms and conditions; total term may not exceed seven (7) years.
    - Price increases at renewal will be considered if justified, reasonable, and acceptable to AAAPP, and must be documented and approved by AAAPP.
    - AAAPP expects price decreases to be extended if market conditions so reflect.

D. Engagement Letter

- A proposed Engagement Letter setting out the firm's proposed terms.

E. Audit Approach

- **Understanding of scope:** The firm's understanding of the work, the complexity of diverse federal and state funding and subrecipient pass-through, and the reporting needs of aging services agencies.
- **Communication:** The process for communicating with AAAPP leadership, and the timeline for fieldwork, draft reports, and final issuance.
- **Staffing plan:** Staff levels, estimated hours, and percentage of time assigned by level.

F. References and Past Performance

- **Client references:** At least three (3) nonprofit or grant-funded clients, preferably Florida-based aging services organizations.
- **Performance history:** For each reference, a contact name, phone number, email, description of services, highlighting timeliness and length of relationship.

G. Required Disclosures

- **Peer review:** The firm's most recent external peer review report and any letter of comments.
- **Regulatory history:** Results of any federal or state desk or field reviews of the firm's audits in the past three (3) years, and details of any disciplinary actions taken or pending.
- **Litigation:** Any litigation in the past five (5) years regarding breach of contract, failed or incomplete engagements for similar services.
- **Independence:** A formal statement of independence from AAAPP under GAGAS and AICPA standards.

H. Technical Approach and Methodology

- **Methodology:** Approach to audit planning, risk assessment, major program determination, and sampling.
- **Internal controls:** Approach to assessing internal controls and grant compliance, including subrecipient monitoring.
- **Technology:** Software and tools used for audit efficiency and secure data exchange.

I. Required Certifications and Forms

- Certification that the firm and its principals are not debarred, suspended, or otherwise excluded from federal awards (2 CFR Part 180), with active SAM.gov status

- Disclosure of any actual or potential conflicts of interest
- Certificate of professional liability insurance
- Disclosure whether the firm is a small, minority-owned, or women-owned business. AAAPP encourages such firms to respond, consistent with 2 CFR 200.321
- Public Entity Crime statement
- E-Verify Affidavit

Evaluation Criteria and Scoring

The evaluation process will be based on a weighted point system, with each factor's relative weight listed immediately following the factor. AAAPP urges all interested parties to review carefully the requirements of this RFP. Each written Proposal has a possible score of one hundred (100) points as set forth below. A short list of the finalists will be established based upon the written submissions. Interviews with the finalists may be used to identify the top-rated Audit Firm, using the same point system, and may add up to ten (10) additional points. Consistent with 2 CFR 200.509(b), price is one factor among several: responsiveness, relevant experience, staff qualifications, and peer review results are weighted heavily.

Evaluation category	**Points**	**Evaluated criteria**
1. Firm Qualifications and Experience	25	Experience with nonprofits, Florida agencies, and complex grant-funded audits over $1M
2. Audit Team Expertise	20	Credentials and relevant experience of engagement partner, manager, and key staff
3. Fee Structure and Cost Reasonableness	20	Competitiveness, clarity, and completeness of fees for audit, Single Audits, and Form 990

4. Understanding of Agency Needs	15	Grasp of aging services, federal and state grants, subrecipient monitoring, and internal control requirements
5. References and Past Performance	10	Strength of references, reliability, and quality of work with similar organizations
6. Technical Approach and Methodology	10	Audit approach, Single Audit expertise, communication plan, and timeline
Total	**100**	

1. Firm Qualifications and Experience (25 points)

- Experience with nonprofit and government organizations, especially in Florida
- Expertise in federal Single Audits (2 CFR Part 200) and Florida Single Audits
- History with agencies expending more than $1 million in federal and state awards
- Recent, clean peer review report
- Stability and capacity to support a multi-year engagement

Score guidance: 0–10 limited or unclear relevance; 11–20 adequate experience with some relevant engagements; 21–25 strong, highly relevant experience with similar organizations.

2. Audit Team Expertise (20 points)

- Engagement partner's nonprofit and governmental audit background
- Yellow Book CPE compliance
- Experience with aging or human services agencies
- Team continuity and structure

Score guidance: 0–8 team lacks depth or relevant credentials; 9–15 qualified team with moderate relevant experience; 16–20 highly qualified team with a strong track record.

3. Fee Structure and Cost Reasonableness (20 points)

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

Score guidance: 0–8 unclear or disproportionately high; 9–15 reasonable and market-aligned; 16–20 excellent value with a transparent structure.

4. Understanding of Agency Needs (15 points)

- Complexity of large, diverse federal and state awards
- Aging services program structures and subrecipient networks
- Required reporting to funders, Federal and State agencies
- Internal control challenges typical of human services nonprofits

Score guidance: 0–5 minimal understanding; 6–10 moderate, reasonably articulated understanding; 11–15 deep understanding tailored to AAAPP.

5. References and Past Performance (10 points)

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

Score guidance: 0–4 weak or unclear references; 5–7 adequate and relevant; 8–10 strong references with consistently positive performance.

6. Technical Approach and Methodology (10 points)

- Audit planning, risk assessment, and sampling methodology

- Approach to internal controls and grant compliance
- Feasibility of the fieldwork, draft, and final report timeline
- Communication plan with leadership and finance staff
- Use of technology to support efficiency

Score guidance: 0–4 vague or generic; 5–7 clear plan with some customization; 8–10 robust, detailed, and tailored to AAAPP.

Complete and Accurate Submission

A Proposer's failure to provide accurate information in response to the RFP may disqualify the Audit Firm from further participation in the selection process. Proposals may be corrected, modified, or withdrawn, provided the correction, modification, or request for withdrawal is made by the Audit Firm in writing and received by AAAPP prior to the date and time designated for final receipt of submissions. After that date and time, Proposer may not change any provisions of its Proposal in a manner prejudicial to the interest of AAAPP or to fair competition.

Retention

All submissions are the property of AAAPP and shall be retained by AAAPP. Proposals will not be returned.

Final Evaluation, Selection, and Award

The Board of Directors will select the firm on February 22, 2027 based on the recommendation of the Selection Team and the Finance Committee.

1. A Selection Team consisting of a Board Member, Advisory Council Member and a staff member will score each responsive proposal independently. Each member will sign a conflict-of-interest statement before scoring.

2. The Selection Team will meet on a date to be determined and publicly noticed to review, score and rank the proposals.
3. AAAPP may invite the highest-ranked firms to interview (date TBA). Interview results may be used to adjust final scores.
4. The Selection Team will present its recommendation to the Finance Committee on February 11, 2027.
5. The Finance Committee will make a final recommendation to the Board of Directors, which will consider and vote on the recommendation on February 22, 2027. AAAPP may select the highest-scoring proposal or the proposal offering the best overall value considering experience, approach, and cost.
6. A Notice of Intent to Award will be posted on www.agingcarefl.org on February 23, 2027, followed by negotiation and execution of the agreement and engagement letter.

Cancellation and Waiver

AAAPP reserves the right to cancel this RFP or to reject, in whole or in part, any and all submissions received upon its determination that such cancellation or rejection is in the best interest of AAAPP. AAAPP further reserves the right to waive any minor informality in any submission if it is in the public interest to do so. The decision as to who shall receive an award, or whether an award shall be made at all as a result of this RFP, shall be at the sole discretion of AAAPP.

Part of the Agreement

The contents of the documents submitted by the successful Audit Firm may become part of the Engagement Letter at the sole discretion of AAAPP.

Addenda

AAAPP will endeavor to provide copies of applicable addenda to all potential Audit Firms to whom this RFP has been provided. It is nonetheless the responsibility of each Audit Firm to inquire as to the existence and content of addenda, which shall become part of this RFP

and by which all Audit Firms will be bound, whether or not actually received by the Audit Firm.

Protest Procedure

Bidders Hearing/Protest Procedure can be found in Exhibit A herein.