AREA AGENCY ON AGING OF PASCO-PINELLAS, INC.

Request for Proposals: Audit Services Questions and Answers

Posted November 13, 2026

These are AAAPP's written answers to questions received before and during the Bidders Conference on November 12, 2026. **Only written responses posted by AAAPP are binding.** No further questions will be accepted. Where two or more questions asked about the same topic, they are listed together with one answer.

Clarifications from the Bidders Conference

Letter of Intent. The mandatory Letter of Intent must be received by **November 16, 2026**, by email to Kharla Lavandier, Controller, at **Kharla.lavandier@aaapp.org**. Include the firm name, contact person, email, and phone number.

Signed originals. At least one of the three signed original proposals must be signed in **blue ink**, to identify the original proposal. This is **not a disqualifying factor**.

Interviews. Finalist interviews add **0 to 10 points** to the written score. Interviews do not lower the written score.

Questions and Answers

QUESTIONS 1 AND 22

These questions were combined because they ask about the same topic.

Q1. Is the prior auditor being considered for re-appointment and how long were they your auditor?

Q22. What aspects of AAAPP's current audit and tax services are working well, and where would the agency welcome a different or improved approach? Is the incumbent firm eligible and expected to submit a proposal?

ANSWER

Yes. This is an open, competitive process. Any qualified CPA firm licensed in Florida may submit a proposal, including the current firm, which has served as AAAPP's auditor since 2014. Our audits have been clean and on time, and we are open to new ideas that make the process smoother.

QUESTION 2

Q2. Please provide a summary of the accounting department personnel and their relevant experience.

ANSWER

Our Finance Team:

- AP and Payroll Specialist, 19 years with AAAPP
- Two AR and one grant accountant, over 5 years each
- Finance Director, 31 years with AAAPP
- CFO, almost 5 years with AAAPP
- Controller, new to AAAPP

QUESTIONS 3 AND 21

These questions were combined because they ask about the same topic.

Q3. Are there any auditing problems or difficulties we need to be made aware of?

Q21. Are there any recurring challenges related to audit preparation, year-end close, financial reporting, internal controls, grant compliance, or tax filings AAAPP would like its selected firm to help address?

ANSWER

No. Our 2025 audit had clean opinions and no findings, and AAAPP qualified as a low-risk auditee. We welcome practical recommendations on internal controls and year-end close.

QUESTIONS 4 AND 15

These questions were combined because they ask about the same topic.

Q4. Is all of the accounting performed in one office, on one system? If not, how many accounting systems and locations are involved?

Q15. What are the major financial software systems that are used? General ledger, bill pay, payroll, etc.

ANSWER

Yes. All accounting is performed in one office. We use NetSuite for the general ledger and bill pay, ADP for payroll, and Asset Tiger for fixed assets.

QUESTION 5

Q5. Is the fixed asset detail maintained in a fixed asset software system or on Excel spreadsheets?

ANSWER

Asset Tiger is our main fixed asset record. We keep supporting detail in Excel.

QUESTIONS 6 AND 20

These questions were combined because they ask about the same topic.

Q6. Will you calculate and record the lease liabilities and right-of-use asset and related amortization?

Q20. Are you currently maintaining your own lease schedule and calculations, or is that a service that you would like the auditing firm to perform?

ANSWER

We can help with this, but we prefer the audit firm to calculate the lease liabilities, right-of-use asset, and amortization, using its own software.

QUESTIONS 7 AND 12

These questions were combined because they ask about the same topic.

Q7. Do you typically prepare the financial statements and footnotes, or does the audit firm prepare them?

Q12. Will your team provide complete financial statements and footnotes, or will that preparation be the responsibility of the selected firm?

ANSWER

We prepare monthly financial statements and, for the audit, the Statement of Functional Expenses. The selected firm prepares the rest of the financial statements and the footnotes, with our input.

QUESTION 8

Q8. Can you provide the prior year trial balance and audit adjustments, or give an indication of the number of adjustments and a description of the entries, if any?

ANSWER

Our 2025 audit is posted on the AAAPP website under Accountability, Data & Impact. We recorded 3 adjusting entries before fieldwork, and the auditor proposed none. We will share the details and the trial balance with the selected firm.

QUESTION 9

Q9. Can we please get a copy of the budget or any interim financial statements for the current fiscal year?

ANSWER

All financial statements and the current 2026 budget are public record and are posted on the AAAPP website under the Board of Directors materials. The 2027 budget will be posted on the AAAPP website after the Board approves it on November 16, 2026.

QUESTIONS 10 AND 13

These questions were combined because they ask about the same topic.

Q10. What is your preference of how fieldwork is performed (remote, in person, hybrid, etc.)?

Q13. Do you have a preference of on-site or hybrid fieldwork?

ANSWER

AAAPP has no preference. Remote, on-site, or hybrid fieldwork is acceptable.

QUESTIONS 11, 14 AND 23

These questions were combined because they ask about the same topic.

Q11. If possible, can you indicate the professional fees for 2025, or the number of hours incurred on the engagement?

Q14. Will you share the prior fees paid under your most recent contract? Do you have a budget in mind for future contract periods we should be mindful of?

Q23. Has AAAPP established an anticipated annual budget or fee range for the audit and tax services? If so, would the agency be willing to share this information to assist firms in developing competitive proposals, or share what the audit and tax fees have been in the past?

ANSWER

For 2025, the audit fee was $29,000 and the Form 990 fee was $4,000. AAAPP has not set a budget for future years. Price is one factor among several in scoring.

QUESTION 16

Q16. Section I requires certifications to be included, but none were provided with the RFP. Please provide.

ANSWER

Firms may use their own format for each certification.

QUESTION 17

Q17. Have you had or do you anticipate any significant changes to senior management or other positions that are heavily involved in the audit process?

ANSWER

We expect no changes in positions involved in the audit, except possibly one new grant accountant.

QUESTION 18

Q18. What prompted AAAPP to solicit proposals for audit and tax services at this time? Is this part of a routine procurement process, or are there specific changes or improvements the agency hopes to achieve?

ANSWER

Competing audit services regularly is good practice to maintain independence.

QUESTION 19

Q19. Are there any significant changes in funding from the prior year?

ANSWER

Total support and revenues were about $33.6 million in 2025, compared with about $37.0 million in 2024. The decrease in funding is attributed to American Rescue Plan funding sunsetting at the end of 2024.

QUESTION 24

Q24. Beyond the published evaluation criteria, are there specific service qualities, communication practices, or other considerations AAAPP views as particularly important in establishing a successful long-term relationship with its selected audit and tax firm?

ANSWER

Meeting deadlines, clear and timely communication, and continuity of the same audit team from year to year.