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Hendry County School District

Request for Proposal: Addendum 2
RFP 27-0002 Internal Funds Auditing Service – Change of Scope and Evaluation Criteria, Scoring Sheet Update
Current Date: 10/09/2026
Revised Date: 10/26/2026

Purpose of Addendum:

Notice is hereby given to all prospective proposers that Section 2.7 (Evaluation Criteria), appearing on Pages 5, 6, and 7 of RFP 27-0002, is formally amended and superseded in its entirety. Pursuant to the bifurcation of the Scope of Services into Scope A: (District-Wide Outsourced Internal Audit Services) and Scope B: (School Internal Funds Financial Statement Audits), the evaluation criteria, scoring factors, and cost evaluation formulas have been modified to evaluate each scope under distinct, discipline-specific criteria matching the revised Evaluation Committee Scoring Sheets.

Modifications to RFP Language (Replacement For Pages 5, 6 & 7):

2.7. Evaluation Criteria

Proposals will be evaluated and ranked independently for Scope A and Scope B by the Evaluation Committee using separate 100- point direct allocation scales. A proposer submitting under both Scopes will receive an independent score for each Scope based on the respective qualifications, methodology, and fee proposal submitted for that Scope. Factors 1 and 2 will be scored qualitatively by Evaluation Committee members based on technical merit and responsiveness. Factor 3 (Cost Proposal) will be scored objectively by the Purchasing Department using a standard mathematical formula.

The failure of any firm to provide detailed information regarding proposal elements described in Section 3 (Required Proposal Format) may result in a reduction of points in the evaluation process.

Table 2.7.A : Scope A - District-Wide Outsourced Internal Audit Services

Item	Evaluation Criteria	Maximum allowable points
A)	Experience and Qualifications - Florida Public Sector & School District Internal Audit Experience (20 pts) - Qualifications, Certifications (CIA/CPA/CFE/CISA) & CPE of Staff (15 pts) - Quality Assurance / Peer Review Rating & Public Entity References (15 pts)	50
B)	Audit Approach, Methodology, & Work Plan - Enterprise Risk Assessment & COSO Internal Control Framework Coverage (15pts) - K-12 Operational, Attendance (FTE), and Grant Compliance Audit Strategy (10 pts) - Annual Audit Plan Feasibility, Deliverables & School Board Reporting - Capacity (10 pts)	35
C)	Cost Proposal & Fee Schedule - Direct labor hourly rate competitiveness and fixed fees for Risk Assessment and Annual Audit Plan (calculated mathematically by Purchasing)	15
D)	**Total Points for (Scope A)**	**100**

EVALUATION FACTOR 1- SCOPE A: EXPERIENCE AND QUALIFICATIONS (50 points)

- **1.1 Florida Public Entity & Internal Audit Experience (20 Points):** History and performance of the firm in providing internal audit services, risk assessments, and operational reviews to Florida school districts, county governments, or public agencies within the past four (4) years.
- **1.2 Staff Competency, Credentials & CPE (15 Points):** Professional certifications (active CPA, CIA, CFE, or CISA) for engagement leadership and staff; verified Continuing Professional Education (CPE) hours in government auditing standards.
- **1.3 Quality Review & References (15 Points):** External Peer Review or Quality Assessment Review (rating of Pass), regulatory compliance history, and verified positive evaluations from at least three (3) public sector references.

EVALUATION FACTOR 2 SCOPE A : AUDIT APPROACH, METHODOLOGY & WORK PLAN (35 Points)

- **2.1 Risk Assessment & COSO Framework Coverage (15 Points):** Rigor and comprehensiveness of the firm's enterprise risk assessment model across all District operational divisions; alignment with the five components of the COSO Internal Control Framework.
- **2.2 Operational, Compliance & Fraud Strategy (10 Points):** Tailored audit methodology for high-risk educational operations, including FEFP student attendance reporting, Title I and federal grant compliance (2 CFR 200), and fraud prevention controls.
- **2.3 Work Plan, Deliverables & School Board Availability (10 Points):** Viability of the annual audit planning process, clear report formats, and demonstrated capacity for in-person presentations before the School Board.

EVALUATION FACTOR 3 SCOPE A: COST PROPOSAL AND FEE STRUCTURE (15 points)

Cost points will be calculated mathematically by Purchasing using the formula: (Lowest Total Proposed Cost / Proposer Total Proposed Cost) × 15 points. For Scope A, total cost is based on Attachment I - Schedule A (extended direct labor hourly rates plus fixed fees for the District Risk Assessment and Annual Audit Plan).

The failure of any firm to provide detailed information regarding proposal elements described in Section 3 may result in the reduction of points in the evaluation process.

Table 2.7.B: Scope B - Individual School Internal Funds Financial Statement Audits

Item	Evaluation Criteria	Maximum allowable points
A)	Experience and Qualifications - Florida School District Internal Accounts / Financial Audit Experience (20 pts) - Qualifications, Active Florida CPA Licensure & Yellow Book CPE (15 pts) - External Quality Control / Peer Review 'Pass' Rating & District References (15 pts)	50
B)	Audit Approach, Methodology, & Work Plan - Financial Audit Approach & FLDOE Red Book (Chapter 8) Compliance Testing (15 pts) - Substantive Testing, Bank Reconciliations & School Site Fraud Detection (10 pts) - Fieldwork Schedule for 11–13 School Sites, Deliverables & Management Letter (10 pts)	35

C)	Cost Proposal & Fee Schedule - Total annual all-inclusive lump sum fee for all school audits and consolidated report (calculated mathematically by Purchasing)	15
D)	**Total Points (Scope B)**	**100**

EVALUATION FACTOR 1 SCOPE B: EXPERIENCE AND QUALIFICATIONS (50 points)

1.1 School Internal Accounts Audit Experience (20 Points): Demonstrated track record conducting financial statement opinion audits of school internal accounts (activity funds) for Florida school districts under the FLDOE Red Book within the past four (4) years.

1.2 Licensed Florida CPA Staffing & Government CPE (15 Points): Active Florida CPA licensure under F.S. § 473 for the engagement partner and audit manager; compliance with Yellow Book CPE requirements (80 hours biennial, 24 hours in governmental auditing).

1.3 External Quality Control / Peer Review & References (15 Points): External Peer Review report with a rating of "Pass" and acceptance letter; verified references from school district finance directors regarding past audit timeliness and quality.

EVALUATION FACTOR 2 SCOPE B : AUDIT APPROACH, METHODOLOGY & WORK PLAN (35 Points)

2.1 Financial Audit Approach & Red Book Chapter 8 Compliance (15 Points): Specific audit procedures for testing school-level receipting, deposit timeliness, disbursement documentation, check dual-signatures, club accounts, athletic gate receipts, and Florida sales tax.

2.2 Substantive Testing, Bank Reconciliations & Site Fraud Controls (10 Points): Audit sampling strategy, procedures for testing 100% of year-end bank reconciliations and stale checks, and fraud vulnerability detection at individual school sites.

2.3 Fieldwork Logistics, Deliverables & Timelines (10 Points): Operational feasibility of conducting on-site and remote fieldwork across 11–13 school sites, prompt delivery of individual audited school statements, consolidated report, and management letters.

EVALUATION FACTOR 3 SCOPE B: COST PROPOSAL AND FEE STRUCTURE (15 points)

Cost points will be calculated mathematically by Purchasing using the formula: (Lowest Total Proposed Cost / Proposer's Total Proposed Cost) × 15 points. For Scope B, total cost is based on Attachment I - Schedule B (total annual all-inclusive lump sum fee for auditing all District schools and preparing the consolidated report).

The failure of any firm to provide detailed information regarding proposal elements described in Section 3 may result in the reduction of points in the evaluation process.
Modifications to Scope of Work:

Modification to Scope of Services (Replacement of page 25):

RFP #27-0002 is hereby amended to divide the Scope of Work into two (2) distinct, standalone scopes of service: Scope A and Scope B. Proposers may submit a proposal for Scope A only, Scope B only, or both Scope A and Scope B. Vendors may submit proposals for Scope A, Scope B, or both; however, no single vendor will be awarded both scopes.

- **Scope A:** District-Wide Outsourced Internal Audit Services (Pursuant to F.S.1001.42(12)(l)
- **Scope B:** Individual School Internal Funds Financial Statement Audits (Pursuant to F.A.C. Rule 6A-1.001 and Florida DOE *Red Book*, Chapter 8)

Scope A: District-Wide Outsourced Internal Audit Services

- Broader outsourced internal audit services. (i.e. Financial and operational audits, IT and Cyber Audits, and Compliance Audits)
- District-wide risk assessment.
- Annual internal audit plan development

Scope B: Individual School Internal Funds Financial Statement Audits

- Annual financial statement audits of individual schools' internal funds accounts for financial accuracy, compliance, and an internal control evaluation.

Modifications to RFP Attachment I Cost Proposal Form (Replacement of Page 38):

ATTACHMENT I – COST PROPOSAL FORM

INSTRUCTIONS TO PROPOSERS

1. The Proposer shall complete all sections of this Cost Proposal Form.
2. The fee structure shall be all-inclusive (including all direct/indirect labor, overhead, travel, per diem, supplies, and out-of-pocket expenses required to perform internal auditing services as defined in Section 1001.42(12)(l), F.S. and this RFP).
3. The proposed hourly rates shall remain firm for the initial one (1) year term of the contract and shall apply to any optional renewal periods, subject to Section 32 (Price Escalation).
4. Do not alter or modify this form. This form must be completed, signed by an authorized representative, and included in Tab 5 of your proposal submission.

Selection of Scope(s) for proposal:

___ Scope A (District-Wide Internal Audit Service)
___ Scope B (Individual School Internal Funds Financial Statement Audit)
___ Scopes A & B

SECTION A: District-Wide Outsourced Internal Audit Services (Scope A)
Statutory Authority: Section 1001.42(12)(l) and Section 11.45, Florida Statutes

Part 1: Hourly Rate Schedule for Special & Directed Audits

Staff Classification / Title	Estimated Annual Hours	Fully Burdened Hourly Rate ($/Hr)	Total Extended Cost ($)
Partner / Principal	40	$_____	$ _____
Audit Manager / Senior Manager	100	$_____	$ _____
Senior Auditor / Lead Auditor	200	$_____	$ _____
Staff Auditor / Specialist	160	$_____	$ _____
IT / Technical Audit Specialist	50	$_____	$ _____
Administrative / Support Staff	20	$_____	$ _____
TOTAL ESTIMATED ANNUAL DIRECT LABOR COST:	570 Hours	—	**$ _____**

Part 2: Fixed Fee Schedule for Core Mandated Deliverables (F.S. 1001.42)

Core Deliverable Description	Year 1 Fixed Fee	Year 2 Renewal	Year 3 Renewal	Year 4 Renewal
1. Comprehensive District-Wide Risk Assessment (Comprehensive update cycle / annual review)	$_____	$_____	$ _____	
2. Annual Audit Plan Development & School Board Presentation	$_____	$_____	$_____	$_____
3. Recurring Internal Control & Operational Audits (Per approved Plan)	$_____	$_____	$_____	$_____
TOTAL FIXED FEE (SCOPE A) PER CONTRACT YEAR:	**$_____**	**$_____**	**$_____**	**$_____**

SECTION B: Individual School Internal Funds Financial Statement Audits (Scope B)
Regulatory Authority: Florida Administrative Code Rule 6A-1.001 & FLDOE Red Book (Chapter 8)

Part 1: Annual School Internal Funds Audit Fee Schedule (13 School Sites)

Service Description / Deliverable	Year 1 Fixed Fee	Year 2 (Renewal)	Year 3 (Renewal)	Year 4 (Renewal)
1. High Schools (Internal Account Audit & Opinion, per school)	$ _____	$ _____	$ _____	$ _____
2. Middle Schools (Internal Account Audit & Opinion, per school)	$ _____	$ _____	$ _____	$ _____
3. Elementary Schools (Internal Account Audit & Opinion, per school)	$ _____	$ _____	$ _____	$ _____
4. Alternative / Vocational / Other Centers (per school)	$ _____	$ _____	$ _____	$ _____
5. District-Wide Consolidated Summary Report, Management Letter & School Board Presentation	$ _____	$ _____	$ _____	$ _____
TOTAL ANNUAL ALL-INCLUSIVE COST FOR ALL SCHOOL AUDITS (SCOPE B):	$ _____	$ _____	$ _____	$ _____

Part 2: Hourly Rates for Special Internal Account Forensic / Investigative Audits

Staff Classification	Year 1 ($/Hr)	Year 2 ($/Hr)	Years 3 & 4 ($/Hr)
Partner / Principal (CPA)	$ _____ / hr	$ _____ / hr	$ _____ / hr
Audit Manager / Senior Manager (CPA)	$ _____ / hr	$ _____ / hr	$ _____ / hr
Senior Auditor / In-Charge CPA	$ _____ / hr	$ _____ / hr	$ _____ / hr
Staff Auditor	$ _____ / hr	$ _____/ hr	$ _____ / hr

SECTION C: OUT-OF-POCKET & TRAVEL EXPENSE STATEMENT

Check one of the options below regarding travel and out-of-pocket expenses:

- [ ] **ALL-INCLUSIVE PRICING:** All travel, lodging, mileage, printing, per diem, and administrative expenses are **fully included** in the hourly rates and fixed fees quoted above. No additional expenses will be billed to the District.
- [ ] **EXPENSES SEPARATELY REIMBURSED:** Travel and per diem expenses will be billed separately at actual cost in accordance with **Section 112.061, Florida Statutes** (not to exceed a maximum estimated cap of $ _____ annually).

Modifications to RFP to Evaluation Committee Scoring Sheet (Replace page 41):

EVALUATION COMMITTEE SCORING SHEET
SCOPE A: DISTRICT-WIDE OUTSOURCED INTERNAL AUDIT SERVICES

RFP No: RFP 27-0002 | Florida Statutes § 1001.42(12)(l) & 11.45 | Page 41-A

Evaluator Name: _____ **Date**: _____

Proposer Firm Name: _____

Evaluation Category & Sub-Factors	Maximum Allowable Points	Score Awarded
FACTOR 1: EXPERIENCE AND QUALIFICATIONS	**50**	Subtotal: _____
1.1 Florida School District & Local Government Internal Audit Experience Demonstrated track record performing risk assessments, internal audits, and governance plans for Florida public schools or public entities within past 4 years.	20	
1.2 Qualifications, Professional Certifications (CIA/CPA/CFE/CISA) & CPE of Staff Active professional certifications of engagement leadership; specialized governmental internal auditing training and CPE compliance.	15	
1.3 External Quality Assurance / Peer Review Rating & References Recent Peer Review Report ('Pass') or IIA Quality Assessment; verified positive client evaluations from Florida public sector entities.	15	
FACTOR 2: TECHNICAL APPROACH, METHODOLOGY & WORK PLAN	**35**	Subtotal: _____
2.1 Enterprise Risk Assessment & COSO Internal Control Framework Coverage Rigor of District-wide risk assessment across all departments (operations, transportation, IT, finance); COSO 5-component integration.	15	
2.2 K-12 Operational, Attendance (FTE), and Grant Compliance Strategy Tailored audit approach for FEFP student attendance reporting, federal grants (2 CFR 200), procurement, payroll, and fraud prevention.	10	
2.3 Annual Audit Plan Feasibility, Deliverables & School Board Availability Quality of annual audit planning process, clear executive reporting, and capacity for in-person/virtual presentations before the School Board.	10	
FACTOR 3: COST PROPOSAL & FEE SCHEDULE Calculated objectively by Purchasing: (Lowest Cost / Proposer Cost) × 15. Based on Attachment I - Schedule A (Direct labor hourly rates + fixed fee for Risk Assessment and Annual Audit Plan).	15	Subtotal: _____
FINAL TOTAL COMPOSITE SCORE (FACTORS 1 + 2 + 3):	100	

EVALUATOR COMMENTS / JUSTIFICATION FOR SCORES:

_____

_____

_____

Evaluator Signature: _____ **Date:** _____

Modifications to RFP to Evaluation Committee Scoring Sheet (Add page 41-B):

EVALUATION COMMITTEE SCORING SHEET
SCOPE B: INDIVIDUAL SCHOOL INTERNAL FUNDS FINANCIAL STATEMENT AUDITS
RFP No: RFP 27-0002 | F.A.C. Rule 6A-1.001 & FLDOE Red Book (Chapter 8) | Page 41-B

Evaluator Name: _____ **Date**: _____

Proposer Firm Name: _____

Evaluation Category & Sub-Factors	Maximum Allowable Points	Score Awarded
FACTOR 1: EXPERIENCE AND QUALIFICATIONS	**50**	Subtotal: _____
1.1 Florida School District Internal Accounts / Financial Audit Experience Demonstrated history conducting annual financial statement audits of school internal accounts (activity funds) for Florida school districts under FLDOE Red Book.	20	
1.2 Qualifications, Active Florida CPA Licensure & Yellow Book CPE Compliance Active Florida CPA license (F.S. 473) for engagement partner/manager; compliance with Yellow Book CPE (80 hrs biennial / 24 hrs governmental); staffing dep*th.*	15	
1.3 External Peer Review Report Rating ('Pass') & District References Current Peer Review Report with 'Pass' rating and acceptance letter; positive evaluations from school district finance directors.	15	
FACTOR 2: TECHNICAL APPROACH, METHODOLOGY & WORK PLAN	**35**	Subtotal: _____
2.1 Financial Audit Approach & FLDOE Red Book (Chapter 8) Compliance Testing *Audit procedures for cash collections, ticket reconciliation, deposit timeliness, dual-signatures, club accounts, and sales tax compliance.*	15	
2.2 Substantive Testing, Bank Reconciliations & School Site Fraud Controls *Rigor of audit sampling, 100% verification of year-end bank reconciliations and stale checks, and fraud vulnerability detection at schools.*	10	
2.3 Fieldwork Logistics across 11–13 School Sites, Reporting & Timelines *Fieldwork schedule across ~11–13 school sites, prompt delivery of individual audited school reports, consolidated summary, and management letter.*	10	
FACTOR 3: COST PROPOSAL & FEE SCHEDULE *Calculated objectively by Purchasing: (Lowest Cost / Proposer Cost) × 15. Based on Attachment I - Schedule B (Total annual all-inclusive lump sum fee for ~11–13 school audits and consolidated report).*	15	Subtotal: _____
FINAL TOTAL COMPOSITE SCORE (FACTORS 1 + 2 + 3):	100	

EVALUATOR COMMENTS / JUSTIFICATION FOR SCORES:

_____

_____

_____

Evaluator Signature: _____ **Date:** _____