



EARLY LEARNING

COALITION OF HILLSBOROUGH COUNTY

**REQUEST FOR PROPOSAL
INDEPENDENT AUDIT OF FINANCIAL STATEMENTS, SINGLE AUDIT,
RETIREMENT PLAN AUDIT, AND TAX SERVICES**

September 3, 2024 to September 19, 2024

Proposals should be directed to:

**Gary Meyer
Chief Financial Officer**

**Early Learning Coalition of Hillsborough County
6302 E. Dr. Martin Luther King, Jr. Blvd.
Suite 100
Tampa, FL 33619**

gmeyer@elchc.org

GENERAL INFORMATION

- A. **Purpose.** This request for proposal (RFP) is for the Early Learning Coalition of Hillsborough County (“ELCHC” or “Coalition”) to identify and contract with a single organization licensed to practice public accounting in the State of Florida to provide independent audit of financial statements, single audit, retirement plan audit, and tax services during the three-year period July 1, 2024 to June 30, 2027, with an option to renew for an additional three-year period. (Year one would audit financial statements for the fiscal year ended June 30, 2024.)
- B. **Who May Respond.** Any U.S.-based organization licensed to practice public accounting in the State of Florida.
- C. **Instructions on Proposal Submission.**

1. **Closing Submission Date.** Proposals must be submitted via email no later than Noon EST on September 19, 2024.

2. **Inquiries and Proposals.** Inquiries concerning this RFP and proposal submissions should be emailed to:

Gary Meyer
Chief Financial Officer
gmeyer@elchc.org

Please title subject “RFP: Independent Audit Services.” Hard (paper) copy submissions are not required.

3. **Conditions of Proposal.** All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Respondent and will not be reimbursed by the Early Learning Coalition of Hillsborough County (the “Coalition”),

It is the responsibility of the Respondent to ensure that the proposal is received via email by the Coalition by the date and time specified above. Late proposals will not be considered.

To ensure a fair review and selection process, personnel submitting proposals are specifically requested not to make other contacts with Coalition staff or members of the Board of Directors regarding this proposal

during the proposal's timeline. Failure to comply with this request will result in disqualification of the proposal.

- 4. Right to Reject.** The Coalition reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be drafted based upon the factors described in the RFP.
- 5. Restricted Communications.** Communications with ELCHC personnel/and or ELCHC Board members, other than the Chief Financial Officer, regarding this RFP may result in rejection of such Respondent.
- 6. ELCHC Project Manager.** Gary Meyer, Chief Financial Officer, is the designated Project Manager for the administration of the contract with the selected Respondent.
- 7. Incomplete Proposals.** *FAILURE TO RESPOND TO ANY ITEM INCLUDING ANY REQUESTED INFORMATION, OR FAILURE TO FOLLOW THE RFP MAY RESULT IN THE SUBMISSION OF AN INCOMPLETE PROPOSAL AND MAY RESULT IN DISQUALIFICATION OF THE PROPOSAL FROM FURTHER CONSIDERATION.*
- 8. Right to Seek and Consider Clarifying Information.** The ELCHC may seek clarifying information regarding the proposal. Such clarifying information shall be provided by the Respondent in writing. Such clarifying information may not modify any material portion of the Proposal, affect the price, or give one Respondent an advantage not enjoyed by other Respondents.
- 9. Minority-Owned Businesses.** Efforts will be made by the Coalition to utilize woman, minority and/or service-disabled veteran owned businesses. No person or legal entity will be excluded from participation in, denied the benefits of, or otherwise discriminated against in connection with the award and performance of any Coalition procurement on the basis of race, color, religion, national origin, age, sexual orientation, disability or marital status.
- 10. Public Records:** All documents and other records as defined in the Public Records Law received from Respondents are public records in accordance with Chapter 119, Florida Statutes. All records as defined in Chapter 119,

Florida Statutes, made or received by the Contractor as part of the Services are public records subject to inspection and copying as provided by Chapter 119, Florida Statutes.

11. Public Entity Crimes. Pursuant to Section 287.133(3)(a), Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s.287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

12. Proposal Format and Administrative Requirements. Respondents shall submit their requests via email in PDF format. Proposals should be clearly marked as such.

13. Notification of Award. It is expected that a decision selection will be made in October, 2024. Upon conclusion of final negotiations, all Respondents submitting proposals to this Request for Proposal will be informed about the selection decision. If both parties cannot agree on prices for a formal contract, the work will be rebid.

- I. **DESCRIPTION OF ENTITY.** The Early Learning Coalition of Hillsborough County (ELCHC) was created in response to the School Readiness Act (s. 411.01, Florida Statutes (FS)) in 2000 and is dedicated to ensuring quality early care and education for children in Hillsborough County. The Coalition is a nonprofit corporation which has been determined to be exempt from Federal income tax under Section 501 (c)(3) of the Internal Revenue Code.

The project included in this RFP will be funded 100% from federal funds, with disclosure to comply with Public Law (P.L.) 103-333, s. 508.

Mission: The Early Learning Coalition of Hillsborough County provides children, birth to 5 years, high quality, equitable and inclusive early learning experiences preparing them for success in school and life through the collaboration of families, educators, and the community.

FAST FACTS:

- Current number of staff: 155
- 2024-2025 Operating Budget: \$113 million
- Number of board of directors: 24
- Approximately 1,200 child care providers in Hillsborough County
- 2023-2024 School Readiness children served: 13,500
- 2023-2024 Voluntary Pre Kindergarten (VPK) children served: 11,000
- Website to learn more: www.elchc.org
- Uses MIP accounting software and Paylocity payroll services
- Accounting and tax records maintained at the Early Learning Coalition of Hillsborough County, 6302 E. Dr. Martin Luther King Jr. Blvd., Suite 100, Tampa, FL, 33619.
- 401(k) plan net assets are \$4 million with 184 participants; OneAmerica is plan trustee

II. SCOPE OF SERVICES NEEDED

The Coalition seeks to contract for the independent audit of financial statements, single audit, retirement plan audit, and tax services. The audit of the financial statements will be conducted in accordance with the U. S. generally accepted auditing standards and issuance of required reports.

Audit Objectives

The Scope of the Audit will include tests of compliance and as such relate to the following federal and state sources:

CFDA	Title of Program
93.558	School Readiness (SR) Program
93.575	
93.596	

93.667

CSFA

48.108 Voluntary Pre-Kindergarten Education (VPK) Program

The objective of the Respondent's audit is the expression of an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U. S. Generally Accepted Accounting Principles, Government Auditing Standards for Agreed Upon Procedures, and to report on the fairness of the additional schedule of expenditures of federal programs and state projects when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Uniform guidance 2 CFR 200, Subpart F - *Audit Requirements*.

This report is intended solely for the information and use of the Board of Directors (including committees thereof), the Coalition (with advance written approval from the CEO), specific legislative or regulatory bodies, federal and state awarding agencies (if applicable), and is not intended to be, and should not be, used by anyone other than these specified parties.

The audit will be conducted in accordance with U.S. Generally Accepted Auditing Standards, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of Uniform guidance 2 CFR 200, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform guidance 2 CFR 200, and other procedures considered necessary by the Respondent to enable the Respondent to express such an opinion and to render the required reports. This will include the preparation and electronic submission of the Data Collection Form required by 2 CFR 200 Subpart F -Audit Requirements. In addition,

the audit will be conducted in accordance with the Florida Single Audit Act and Chapter 10.650, Rules of the Florida Auditor General with respect to major state projects.

If the Respondent compliance opinion is other than unqualified, the Respondent will discuss the reasons with the Coalition in advance. If, for any reason, the Respondent is unable to complete the audit or is unable to form or has not formed an opinion, the Respondent may decline to express an opinion or to issue a report because of this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested. The Respondent will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Coalition or to acts by the Coalition or employees acting on behalf of the Coalition.

As required by the Single Audit Act Amendments of 1996 and Uniform guidance 2 CFR 200, the audit will include tests of transactions related to major federal and state award programs for compliance with applicable laws and regulations and the provisions of contracts and agreements. Because an audit is designed to provide reasonable, but not absolute, assurance and because the Respondent will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by the Respondent. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct effect on the financial statements or major programs.

However, the Respondent will inform the Coalition of any material errors and any fraudulent financial reporting or misappropriation of assets that come to the Respondent's attention. The Respondent will also inform the Coalition of any violations of laws or governmental regulations that come to the Respondent's attention, unless clearly inconsequential. The Respondent will include such matters in the reports required for a Single Audit. The Respondent's procedures will include documentary evidence supporting the transactions recorded in the accounts and direct confirmation

of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. The Respondent will also request written representations from the Coalition's attorneys as part of the engagement and may bill the Coalition for responding to this inquiry.

At the conclusion of the audit, the Respondent will require certain written representations from the Coalition about the financial statements and related matters.

Audit Procedures - Internal Control

In planning and performing the audit the Respondent will consider the internal control sufficient to plan the audit to determine the nature, timing, and extent of the auditing procedures compliance with requirements applicable to major programs.

The Respondent will obtain an understanding of the design of the relevant controls and whether they have been placed in operation and will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that the Respondent considers relevant to preventing and detecting errors and fraud that are material to the financial statements, and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters, that have a direct and material effect on the financial statements.

Tests of controls relative to the financial statements are required only if control risk is assessed below the maximum level. The tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*

As required by Uniform guidance 2 CFR 200, the Respondent will perform tests of controls to evaluate the effectiveness of the design and operation of controls that are considered relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, the tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform guidance 2 CFR 200.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, the Respondent will inform the governing body or audit committee of any matters involving internal control and its operation that are

considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to the Respondent to significant deficiencies in the design or operation of the internal control that, in the Respondent and report financial data consistent with the assertions of the Coalition in the financial statements.

The Respondent will also inform the Coalition of any non-reportable conditions or other matters involving internal control, if any, as required by *Government Auditing Standards* and Uniform guidance 2 CFR 200, Subpart F - Audit Requirements.

Audit Procedures - Compliance

The audit will be conducted in accordance with the standards referred to in the section titled statements are free of material misstatement, the Respondent compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and the Respondent will not express such an opinion in the report on compliance issued pursuant to Government Auditing Standards. Uniform guidance 2 CFR 200 requires that the Respondent also plans and performs the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and agreements applicable to major programs.

The procedures will consist of the applicable procedures described in the *Uniform guidance 2 CFR 200 Compliance Supplement* for the types of compliance requirements that could have a direct and its major programs in the Respondent compliance issued pursuant to Uniform guidance 2 CFR 200.

Audit Administration, Fees, and Other

The Respondent understands that the Coalition's employees will prepare all cash, receivable, and other confirmations the Respondent requests and will locate any documents selected for testing.

At the conclusion of the engagement, the Respondent will summarize the audit findings, and provide copies of the reports to the Coalition; however, it is the Coalition's responsibility to submit the reporting package (including financial statements, schedule of expenditures of reports, and corrective action plan) to pass-through entities.

At the conclusion of the engagement, the Respondent will provide information to the Coalition as to where the reporting packages should be submitted and the number to submit. The Respondent may be requested to make certain audit documentation available to the cognizant or oversight agency, other grantors or agencies providing direct or indirect funding (or their designees), or the U.S. General Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

The Respondent will notify the Coalition of any such request. If requested, access to such audit documentation will be provided under the supervision of the Respondent. Respondent may provide copies of selected audit documentation to the parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by grantor(s) or agencies. If the Respondent is aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, the Respondent will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Retirement Plan Audit Services

The Respondent will perform an ERISA Section 103(a)(3)(C) audit of the Coalition's 401(k) plan. Such audit need not extend to any statements or information related to assets held for investment of the plan, as they are held by a qualified institution under ERISA. The Respondent will determine whether the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. The opinion must state whether the audit evidence is sufficient and appropriate to provide a basis for the Respondent's ERISA Section 103(a)(3)(C) audit opinion.

Tax Services

The Respondent will prepare the Internal Revenue Services (IRS) Form 990, Return of Organization Exempt from Income Taxes.

Proposed Fees

The Respondent needs to submit as part of the proposal estimates of the fees for these services. Estimated fees should be based on anticipated cooperation from Coalition personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, the Respondent will discuss it with the Coalition and arrive at a new fee estimate that is agreeable to both parties and an amendment to the contract will be executed before incurring the additional costs. The Respondent must provide its fee proposal in the following format:

<u>Service</u>	<u>July 1, 2024 to June 30, 2025 Contract Year (of prior audit year)</u>	<u>July 1, 2025 to June 30, 2026 Contract Year (of prior audit year)</u>	<u>July 1, 2026 to June 30, 2027 Contract Year (of prior audit year)</u>
Independent audit of financial statements			
Single Audit			
Retirement Plan audit			
Tax services (Form 990 preparation)			
Total			

The budget for the total of these services is \$32,000.

Government Auditing Standards requires that the Respondent provide the Coalition with a copy of the most recent external peer review report amid any letter of comment and any subsequent peer review reports and letters of comment received during the period of the contract.

III. CONTRACT ETHICS

- a. No employee of the Coalition who exercises any responsibilities in the review, approval, or implementation of the proposal or contract shall participate in any decisions, which affects his or her direct or indirect personal or financial interest.
- b. It is a breach of ethical standards for any person to offer, give or agree to give any Coalition employee, Board of Director, or for any Coalition employee, or Board of Director to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment whenever a reasonably prudent person would conclude that such consideration was motivated by an individual, group or corporate desire to obtain special,

preferential, or more favorable treatment than is normally accorded to the general public.

- IV. PROPOSAL SUBMISSION.** Proposals received after the deadline will not be accepted. It is neither Coalition’s responsibility nor practice acknowledging receipt of any proposal. It is the responder’s responsibility to assure that a proposal is received in a timely manner.

The Coalition reserves the right to reject any and all proposals, to waive irregularities and informalities, to request additional information from all respondents, and further reserves the right to select the proposal which furthers the best interests of the Early Learning Coalition of Hillsborough County.

Each proposal shall be considered binding and in effect for a period of ninety (90) days following the proposal opening.

- VI. PROPOSAL CONTENTS.** The Respondent, in its proposal, shall at a minimum include the following:

1. Organizational information

- a. Respondent name
- b. Address
- c. Contact Person and Title
- d. Email
- e. Phone, and preferred method of contact
- f. Company Incorporation date and taxpayer identification number
- g. Indicate, if appropriate, if the firm is a small or Certified Minority Business Enterprise (CMBE include certificate with RFP)
- h. Name where you maintain office(s)
- i. Most recent peer review report

2. Methodology and Approach Narrative – The Proposal shall include a narrative of the Respondent’s overall methodology and approach. Within the narrative, the Respondent shall include, but is not limited to, the following headings:

- a. An introduction and summary of the history of the firm.
- b. A list of key personnel of the firm who will be directly involved in working with the Coalition. This information should provide a brief resume, including years employed and appropriate

experience/certifications. Thorough background inquiries and reference checks may be performed.

- c. The Respondent should include a clear description of the work to be performed.
- d. The Respondent shall state its total price for the services outlined in the Scope of Work for each of the three years ended June 30, 2025, 2026, and 2027 using the template included above. No additional fees, costs, Respondent travel expenses, advertising costs, printing costs, background checks, or other expenses will be billed to the Early Learning Coalition of Hillsborough County for preparation of the RFP response.
- e. List of current and past clients of the firm especially similar nonprofit sector clients. Priority will be given to local providers with experience supporting Early Learning Coalitions.

RFP Timeline

RFP Issue Date:	September 3, 2024
Deadline to submit questions	September 10, 2024 to gmeyer@elchc.org. Please title subject "RFP: Independent Audit Services RFP Question" Questions will be answered by September 13, 2024 and posted on our website here: Open RFPs & Procurement - The Early Learning Coalition of Hillsborough County (elchc.org) .
Proposal Due Date	September 19, 2024, Noon (EST)
Bid Opening	Bids will be opened during a publicly noticed Zoom meeting on September 19, 2024 at 1 pm EST
Evaluation Period Begins	September 20, 2024
Contract Award	October, 2024

- V. **RFQ SCORING.** Proposals will be scored based on the following attributes and weights:

<u>Attribute</u>	<u>Weight</u>
Firm profile and qualifications	15%
Audit team member profiles and qualifications	15%
Approach to the engagement	15%
Demonstrated experience with not-for-profits and governmental work	15%
Demonstrated experience with Florida Early Learning Coalitions	20%
Cost of services	15%
Certified Minority-Owned Business	5%

EXHIBIT A



Hillsborough County School Readiness Coalition, Inc.

D/B/A

Early Learning Coalition of Hillsborough County

Contracting With

{insert name}

For

{insert Goods or Services}

THIS AGREEMENT is made and entered into as of {insert date}, (the "Effective Date") by and between the Hillsborough County School Readiness Coalition, Inc. DBA the Early Learning Coalition of Hillsborough County, with offices at 6302 E. Dr. MLK Jr. Blvd, Suite 100, Tampa, Florida, 33619 ("COALITION") at date of contract execution, and {insert vendor name} with offices at {insert Vendor address} ("CONTRACTOR").

The COALITION and the CONTRACTOR agree to the following:

A. Effective Term

The term of this Contract shall commence on {insert commencement date} or the date on which the Contract has been signed by the last party required to sign it, whichever is later ("Effective Date"), and shall conclude on {insert end date} ("Term").

B. Purpose

This AGREEMENT defines the professional services provided by the CONTRACTOR. The CONTRACTOR shall provide its professional services, as specified in the Scope of Work.

C. Scope of Work

The CONTRACTOR will provide the following:

COALITION hereby retains the services of CONTRACTOR for {insert goods or services} in accordance with the Proposal submitted by the CONTRACTOR to the COALITION on {insert proposal date} (the "Proposal"), a copy of which is attached hereto as Exhibit A and the terms of which are expressly incorporated herein by reference. {insert Scope of Work details as needed}.

D. Due Date

The CONTRACTOR agrees to be available and shall finish services by {insert end date}.

E. Compensation & Payment

1. The total price for all the work set forth in the Agreement shall not exceed {insert price}.
2. When both parties have signed this AGREEMENT, the COALITION agrees to make a payment upon receipt of a properly payable invoice which has been approved by COALITION management. {insert payment schedule; Florida Statute does not allow for prepayment of goods or services} All goods and/or services are subject to final approval by a representative of COALITION prior to payment.
3. The COALITION shall make payment within thirty (30) calendar days of receipt of invoice.

F. Indemnification

The CONTRACTOR agrees to be liable for and to indemnify the COALITION against all claims, suits, judgment, or damages, including court costs and attorney's fees, arising out of the negligent or intentional acts or omissions of the CONTRACTOR, or arising out of the violation of any copyright law by the CONTRACTOR in the course of the performance of this AGREEMENT. In no event shall the CONTRACTOR be liable for or have any obligation to defend the COALITION against such claims, suits, judgment, or damages, including costs and attorney's fees, arising out of the sole negligent acts of the COALITION.

G. Insurance and Risk Mitigation

The CONTRACTOR shall maintain liability insurance coverage on a comprehensive basis and hold such liability insurance at all times during the existence of the AGREEMENT and any renewal(s) or extension(s) of it. By execution of this agreement, the CONTRACTOR accepts full responsibility for identifying and determining the type(s) and extent of liability insurance necessary to provide reasonable financial protections for the CONTRACTOR and the clients to be served under the agreement.

1. Commercial General Liability
 - a. Each Occurrence \$1,000,000
 - b. Personal Injury \$1,000,000
 - c. General Aggregate \$3,000,000
 - d. Products & Completed Operations \$3,000,000
 - e. Damage to Rented Premises \$1,000,000
2. Automobile Liability
 - a. Combined Single Limit \$1,000,000
3. Worker's Compensation & Employers' Liability (E.L.)
 - a. E.L. Each Accident \$1,000,000
 - b. E.L. Disease-Each Employee \$1,000,000
 - c. E.L. Disease-Policy Limit \$1,000,000
4. Professional Errors and Omissions \$1,000,000

The CONTRACTOR will have and continuously maintain all other types of insurance as required by law. In the event that any of the coverage described above is canceled by the insurer for any reason, the CONTRACTOR shall immediately notify the COALITION of such cancellation and shall obtain replacement coverage acceptable to the COALITION and provide proof of such replacement coverage within ten (10) calendar days after the cancellation of coverage. All insurance policies shall be with insurers qualified and doing business in Florida. The COALITION shall be furnished proof of coverage of insurance by standard ACORD form certificates of insurance upon request.

H. Proprietary and Confidential Information

1. CONTRACTOR agrees to hold in trust and confidence any confidential and proprietary information or data relating to COALITION business and shall not disseminate or disclose such information to any individual or entity, except CONTRACTOR's employees or subcontractor's performing services hereunder (who shall be under a duty of confidentiality), and any other individuals specifically permitted in each instance by the COALITION.
2. With respect to any confidential information, the CONTRACTOR's obligations of nondisclosure set forth above shall continue to apply to such information for as long after this Agreement expires or terminate, as such information remains confidential.
3. An item will not be considered confidential information of the COALITION if it is:
 - a. In the public domain prior to disclosure to the CONTRACTOR or subsequent to such disclosure but through no fault of the CONTRACTOR; or
 - b. Obtained from a third party not subject to a duty of confidentiality.
4. The CONTRACTOR agrees that any computer programs, software, documentation, copyrightable work, discoveries, improvements, or other deliverables (hereinafter "Work") developed by the CONTRACTOR solely, or with others, resulting from the performance of CONTRACTOR's responsibilities and obligations pursuant to this Agreement are property of the COALITION. If for any reason the Work would not be considered a work made for hire under applicable law, for the consideration included herein, CONTRACTOR does hereby sell, assign, and transfer to the COALITION its successors and assigns, the entire right, title and interest in and to the Work, including but not limited to exclusive rights to reproduce, distribute, prepare derivative works, display and perform the Work. CONTRACTOR agrees to provide whatever assistance is necessary for the CONTRACTOR to preserve its commercial interest including, but not limited to, the filing of patent and copyright protection. This provision shall survive expiration and termination of this Agreement.

I. E-Verify

1. The CONTRACTOR shall provide the COALITION within ninety (90) days of the effective date of this Agreement a copy of the "Edit Company Profile" screen indicating the enrollment in the E-Verify program.
2. CONTRACTOR further agrees to maintain records of its participation and compliance with the provisions of the E-Verify program, including participation by its subcontractors as provided above.
3. Pursuant to Florida Statute s 448.09, CONTRACTOR will not employ, contract with, or subcontract with an unauthorized alien as it relates to services included in the contract with the COALITION.

J. CONTRACTOR Information

1. Independent CONTRACTOR Status: CONTRACTOR agrees that the relationship between CONTRACTOR and the COALITION is that of an independent CONTRACTOR for employment tax purposes. CONTRACTOR shall be solely responsible for self-employment, income or any other taxes relating to payments under this agreement including those of any employees.
2. The CONTRACTOR agrees that during the duration of this Agreement as a condition of the COALITION's duty to perform under the terms of this Agreement that the CONTRACTOR will be in compliance with all applicable laws and regulations of the state and federal government.

K. Public Records Law Compliance, Access and Confidentiality

1. All CONTRACTOR records classified as public records must be open and available for inspection by any person unless otherwise specified by law. It is the responsibility of CONTRACTOR to maintain records in a location accessible to the public.
2. Pursuant to 2 CFR §200.336, *Access to records*, CONTRACTOR agrees to provide access by COA, the Florida DFS, the Florida Auditor General, HHS, Inspector Generals of federal and state agencies, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of CONTRACTOR which are pertinent to this specific award for the purpose of making audit, examination, excerpts, and transcriptions. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.
3. Representatives of COALITION, the Chief Financial Officer of the State of Florida, the Auditor General of the State of Florida, the Florida Office of Program Policy Analysis and Government Accountability ("OPPAGA"), and their duly authorized representatives, shall have access, for purposes of examination, to any books, documents, papers, and records, including electronic storage media, of CONTRACTOR as they may relate to this agreement.
4. CONTRACTOR shall maintain (or have immediate access to) books, records, and documents in accordance with generally accepted accounting procedures and practices which sufficiently and properly reflect all revenues and expenditures of funds provided by COALITION under this agreement.
5. COALITION shall have the right to audit CONTRACTOR's records and practices related to use and disclosure of confidential information. COALITION agrees to make internal practices, books, and records, including policies and procedures and confidential information, relating to the use of and disclosure of confidential information received from, or created or received by CONTRACTOR on behalf of, COALITION available to COALITION upon request.

6. CONTRACTOR shall include the aforementioned audit and record keeping requirements in all approved subcontracts and assignments.

L. Remedies

CONTRACTOR agrees to exhaust all administrative remedies, to the extent available, prior to seeking any other contractual or legal remedies.

M. Nonperformance and Financial Remedies

If CONTRACTOR fails to perform in accordance with this Contract, COALITION will apply financial consequences as described in accordance with §§ 287.058(1)(h), 215.971(1)(c), Fla. Stat. (2023). The foregoing does not limit additional financial consequences, which may include but are not limited to withholding funds, withholding payments until deficiency is corrected, tendering only partial payments, applying payment adjustments for additional financial consequences or for liquidated damages to the extent permitted, or termination of the agreement. Any payment made in reliance on the CONTRACTOR'S evidence of performance, which evidence is subsequently determined to be erroneous, will be immediately due to COALITION as an overpayment to the extent of such error.

N. Representations and Warranties

The CONTRACTOR will make no representations, warranties, or commitments binding the COALITION without its prior consent. The CONTRACTOR will hold no authority to speak as a spokesperson for, or to act or represent themselves as an agent of the COALITION.

O. Debarment and Suspensions Disclosures

This Agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such CONTRACTOR is required to verify that none of the CONTRACTOR, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935). CONTRACTOR must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

P. Termination Clause

1. **Termination due to lack of funds.** If funds to finance the agreement become unavailable or if the state government withdraws or redirects funds upon which the agreement depends, COALITION may terminate the agreement in writing with no less than 24 hours' notice. The CONTRACTOR shall receive notice by certified mail with proof of delivery after being notified verbally by the COALITION or in person with proof of delivery. COALITION shall be the final authority as to fund availability and will not reallocate funds earmarked for the agreement to another program, thus causing lack of funds.

2. **Termination for cause.** In the event of termination of this agreement by the COALITION for cause, CONTRACTOR shall be liable for COALITIONs expenses for additional managerial and administrative services required to complete or obtain the services or items from another CONTRACTOR.
3. **Termination for convenience.** COALITION by written notice to CONTRACTOR, may terminate the agreement in whole or in part when COALITION determines in its sole discretion it is in the COALITIONs interest to do so. CONTRACTOR shall not furnish any services after it receives the notice of termination, except as necessary to complete the continued portion, if any, of the agreement.
4. **After receipt of a notice of termination.** Except as otherwise specified by COALITION, CONTRACTOR shall:
 - a. Stop work under the agreement on the date of and to the extent specified in the notice.
 - b. Complete performance of the work not terminated by COALITION.
 - c. Take such action as may be necessary, or as COALITION may specify, to protect and preserve any property related to the agreement which is in the possession of CONTRACTOR and in which COALITION has or may acquire an interest.
 - d. Transfer, assign, and make available to COALITION all property and materials belonging to COALITION, upon the effective date of termination of the agreement. No extra compensation will be paid to CONTRACTOR for its services in connection with such transfer or assignment.
 - e. Meet all the public records law requirements specified under the section of this agreement on Public Records Law Compliance.

Q. Force Majeure

1. Neither party shall be liable for any loss or delay resulting from any force majeure event, including acts of God, fire, natural disaster, labor stoppage, war or military hostilities, or inability of carriers to make scheduled deliveries, and any payment or delivery date shall be extended to the extent of any delay resulting from any force majeure event.
2. If any of the causes this paragraph describes suspended or delayed performance in whole or in part, after the causes have ceased to exist, the CONTRACTOR shall perform at no increased cost, unless the COALITION determines, in its sole discretion, that the delay will significantly impair the Agreement's value to the COALITION.

R. Equal Employment Opportunity

The CONTRACTOR is and has been at all times in compliance with Executive Order 11246, Equal Employment Opportunity, as amended by Executive Order number 11375, and as supplemented in Department of Labor regulations 42 C.F.R., Part 60, if applicable. The CONTRACTOR agrees that it shall

comply with Executive Order 11246, Equal Employment Opportunity, as amended by Executive Order number 11375, and as supplemented in Department of Labor regulations 42 C.F.R., Part 60, if applicable.

S. No Assignment

Neither this AGREEMENT nor any of the rights, interests or obligations hereunder shall be assignable by the CONTRACTOR without the prior written consent of the COALITION.

T. Change Orders

Any change in the details of scope of work or the fee schedule shall require a written amendment to this Agreement (a "Change Order"). Each Change Order shall detail the requested changes to the applicable task, responsibility, duty, budget, timeline or other matter. The Change Order will become effective upon the execution of the Change Order by both parties, and the Change Order will specify the period of time within which CONTRACTOR must implement the changes. Both parties agree to act in good faith and promptly when considering a Change Order requested by the other party but neither party is obligated to execute a Change Order. No Change Order shall become effective unless and until it is signed by both parties hereto.

U. Procurement of Recovered Materials

1. Pursuant to 2 CFR §§200.3017, *Procurement by States*, and 200.322, *Procurement of recovered materials*, CONTRACTOR will comply with the following requirements of Section 6002 of the Solid Waste Disposal Act.
 - a. Procure only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 for buying recycled-content products;
 - b. Procure solid waste management services in a manner that maximizes energy and resource recovery; and
 - c. 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 web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpk-program>. The list of EPA-designated items is available at <https://www.epa.gov/greenerproducts/identify-greener-products-and-service>.
2. In accordance with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, CONTRACTOR shall procure items designated in the Environmental Protection Agency (EPA) guidelines at 40 CFR Part 247 which contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition unless CONTRACTOR determines such items:
 - a. Are not reasonably available in a reasonable period of time;
 - b. 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

- c. Are only available at an unreasonable price.

Paragraph 2. of this clause shall apply to items purchased under this agreement where:

1. CONTRACTOR purchases in excess of \$10,000 of the item under this agreement; or
2. During the preceding Federal fiscal year, CONTRACTOR: (i) purchased any amount of the items for use under a contract funded with federal appropriations and was with a federal agency or a state agency or agency of a political subdivision of a state; and (ii) purchased a total of in excess of \$10,000 of the item both under and outside that contract.

V. Byrd Anti-Lobbying Amendment, 31 U.S.C. §1352 (as amended)

Contractors who apply or bid for an award of \$100,000 or more shall file the required certification attached hereto. COALITION further agrees to comply with the Byrd Anti-Lobbying Amendment, which provides that contractors who apply or submit bids shall file the required certification that each tier will not use federal funds to pay a person or employee or organization for influencing or attempting to influence an officer or employee of any federal agency, a member of Congress, officer or employee of Congress or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with nonfederal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier, up to the recipient (45 C.F.R. § 3).”

W. Clean Air Act and the Federal Water Pollution Control Act

1. Clean Air Act

Contractors with contracts of amounts in excess of \$150,000 agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. 4401 et seq. CONTRACTOR agrees to report each violation to the COALITION and understands and agrees that the COALITION will, in turn, report each violation as required to assure notification to appropriate Environmental Protection Agency Regional Office. CONTRACTOR agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with assistance provided by the COALITION.

2. Federal Water Pollution Control Act

Contractors with contracts of amounts in excess of \$150,000 agree to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq. CONTRACTOR agrees to report each violation to the COALITION and understands and agrees that the COALITION will, in turn, report each violation as required to assure notification to appropriate Environmental Protection Agency Regional

Office. CONTRACTOR agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with assistance provided by the COALITION.

X. Copeland "Anti-Kickback" Act (18 U.S.C. 874 and 40 U.S.C. 276c)

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.
2. This provision applies to agreements which include salaries for laborers and for all contracts for repairs, improvements, or other construction activities.
3. The COALITION, 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 COALITION shall report all suspected or reported violations to DEL.

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

When federal program legislation requires, all construction contracts of more than \$2,000, the recipient's and subrecipient's 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).

1. 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.
2. Contractors shall be required to pay wages not less than once a week.
3. 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.
4. 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 and 7.

Z. Contract Work Hours and Safety Standards (40 U.S.C. 3701 et seq.)

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

2. The ELC 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.
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.

AA. Agreement

This agreement constitutes the complete AGREEMENT between the School Readiness COALITION of Hillsborough County/dba The Early Learning COALITION of Hillsborough County and CONTRACTOR. Only an instrument of writing signed by both parties can modify its terms and conditions. A waiver of a breach of any of the provisions of this AGREEMENT shall not be construed as a continuing waiver of other breaches of the same or other provisions hereof. This AGREEMENT shall be binding upon the parties hereto and their respective representatives. The laws of the State of Florida shall govern this AGREEMENT. The CONTRACTOR and the COALITION agree that Hillsborough County shall be the venue of any legal action between the parties.

IN WITNESS WHEREOF, the parties hereto have signed this AGREEMENT as of the date first set forth above.

CONTRACTOR
{insert name}
{Insert title}
{Insert Vendor Name}

Date

COALITION
{insert name}
{Insert title}
Hillsborough County School Readiness
Coalition, Inc. d/b/a Early Learning Coalition of
Hillsborough County

Date