NWF Health Network
Request for Quote
01-2026

INTERNAL AUDIT FUNCTION- MANAGING ENTITY

Closing Date:
August 3, 2026
1:00 P.M. EST

Contact Person:
Nicolle Leider, Procurement Manager
525 N. MLK Jr. Drive
Tallahassee, Florida 32301
850-202-9286
procurement@NWFHealth.org

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INTERNAL AUDIT FUNCTION- MANAGING ENTITY

Section I - General Information

I. **Purpose**

a. This Request for Quote (RFQ) is to solicit quotes from public accounting firms whose principal officers are independent, certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Bidder", for the provision of internal audit services of Northwest Florida Health Network (NWFHN).

II. Who May Respond

a. Only Certified Public Accounting (CPA) Firms with Certified Internal Auditors (CIA) may respond to this RFQ.

III. Schedule of Events

Event	Date	Location, if applicable
RFQ Release Date	May 15, 2026	NWFHN's website
Written Quotes Due	August 3, 2026, by 1:00 pm EST	procurement@NWFHealth.org
Anticipated Posting of Award	September 1, 2026	NWFHN's website

Section II - Instructions on Quote Submission

I. Closing Submission Date:

a. Quotes must be submitted no later than 1:00 P.M. EST on August 3, 2026.

II. Inquiries

a. Inquiries concerning this RFQ should be directed to Nicolle Leider, Procurement Manager, at procurement@NWFHealth.org or by phone 850-202-9286.

III. Conditions of Quote

a. All preparation costs incurred in response to this RFQ will be the responsibility of the Bidder submitting the quote and will not be reimbursed by NWFHN.

IV. Instructions to Prospective Bidders

a. Quotes should include one digital copy in searchable Adobe PDF format emailed to procurement@NWFHealth.org.
   i. It is the responsibility of the Bidder to ensure that the quote is received by NWFHN by the date and time specified above.
   ii. Late quotes will not be considered.

V. Right to Reject

a. NWFHN reserves the right to reject any and all quotes received in response to this RFQ. A contract for the accepted quote will be based upon the factors described in this RFQ.

VI. Small and/or Minority-Owned Businesses

a. All efforts will be made by NWFHN to utilize Florida-based small businesses and minority-owned businesses.
b. A Bidder qualifies as a small business firm if it meets the definition of "small business" as established by the United States Small Business Administration (13 CFR 121.201).

VII. Notification of Award

a. It is expected that a decision to select the successful Bidder will be made after the evaluation and negotiation periods end. Please note that final approval to award the contract must be made by NWFHN's Board of Directors.
b. Upon conclusion of final negotiations with the successful Bidder, an Intent to Award Notice will be posted on NWFHN's web under Procurement Opportunities.

VIII. Description of Entity and RFQ Background

a. NWFHN is a Florida not-for-profit charitable corporation formed in 2002, headquartered in Tallahassee, Florida, whose primary purpose is to provide the highest quality child protection, substance abuse and mental health (SAMH) services to children, adults, and their families within their communities through a managed network of providers.
b. NWFHN serves as the Lead Agency for Child Protection services and the Behavioral Health Managing Entity (ME) for SAMH services in the northwest Florida counties.
c. As a Behavioral Health ME, NWFHN's primary role is to establish and maintain an integrated network of providers with the goal of ensuring optimal access to, and the provision of, quality services. The agency's approach is collaborative and inclusive of the Florida Department of Children and Families (Department), subcontracted service agencies, formal and informal providers, key community stakeholders, and the individuals, families, and communities served.
d. Through this collaboration, NWFHN has developed and managed a system of care that demonstrates quality programmatic and financial outcomes through partnerships, transparency, and efficiency. The system of care is based on a service delivery approach designed to create a broad, integrated process for meeting the needs of individuals and families served.
e. NWFHN intends to establish an ME internal audit functionality based on NWFHN's defined audit methodology and respective Operating Policies.

Section III - Specification Schedule

I. Scope of Work

a. Assist NWFHN in establishing an ME internal audit functionality that consistently reports to Executive Leadership, the Board of Directors and the Department.
b. Function must be designed to provide independent, objective assurance of NWFHN's ME financial and operational effectiveness with the goal of improving organizational governance, risk management and internal control processes.
c. Additionally, functions should include regular risk assessments, ongoing evaluation of the design and operating effectiveness of controls, and the provision of recommendations for new controls where gaps exist within ME functions.

II. Performance

a. The Bidder is required to prepare audit tools, findings and recommendations in accordance with the approved NWFHN plan and policies.

III. Delivery Schedule

a. The deliverable schedule will be established during contract negotiations.
b. Bidder is to transmit an electronic copy of the NWFHN draft audit tools, findings and recommendations to NWFHN's Executive Leadership.
c. The Bidder shall deliver an electronic audit tools, findings and recommendations to NWFHN's Board of Directors. Bidder will review its final report and present it at a scheduled Board of Directors meeting.

IV. Price

a. The Bidder's quoted price should include information indicating how the price was determined. For example, the Bidder should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated.

V. Payment

a. Payment will be made when NWFHN has determined that the total work effort has been satisfactorily completed. Should NWFHN reject a report, NWFHN's authorized representative will notify the Bidder in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Bidder submits the final invoice for payment.
b. Progress payments will be allowed to the extent that NWFHN can determine that satisfactory progress is being made.
c. Upon delivery of the final internal audit report to NWFHN and NWFHN's acceptance and approval, the Bidder may submit a bill for the balance due on the contract for the internal audit.

VI. Exit Conference

a. An exit conference with NWFHN's representatives and the Bidder's representatives will be held at the conclusion of field work. Observations and recommendations must be summarized in writing and discussed with NWFHN. It should include internal control and program compliance observations and recommendations.

VII. Workpapers

a. Upon request, Bidder will provide a copy of the workpapers pertaining to any questioned costs determined in the internal audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
b. The workpapers will be retained for at least seven (7) years from the end of the audit period.
c. The workpapers will be available for examination by authorized representatives of the corresponding federal or state audit agency, the General Accounting Office, and NWFHN.

VIII. Confidentiality

a. The Bidder agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to NWFHN, the Bidder agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Bidder's possession, to these employees on the Bidder's staff who must have the information on a "need-to-know" basis. The Bidders agrees to immediately notify, in writing, NWFHN's authorized representative in the event the Bidder determines or has reason to suspect a breach of this requirement.

Section IV - Bidder's Technical Qualifications

I. Prior Experience

a. The Bidder, shall, at a minimum, include the following:
   i. The Bidder should describe its prior internal auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:
      1. Prior experience providing internal auditing services to nonprofit organizations.
      2. Prior experience providing internal auditing services to SAMH ME.
      3. Prior experience providing internal auditing services to similar programs funded by the Department.
      4. Prior experience providing internal auditing services to programs financed by the Federal Government.
      5. Prior experience providing internal auditing services to similar county or local government entities.
      6. Prior experience designing and/or installing internal auditing functions for nonprofit organizations.

II. Organization, Size, Structure, and Location

a. The Bidder should describe its organization, size (in relation to internal audit services), structure and location (will the firm be quick to respond to NWFHN needs; closeness of the firm to NWFHN headquarters).
b. Indicate, if appropriate, if the firm is a small or minority-owned business.
c. Bidder should include a copy of the most recent Peer Review, if the Bidder has had a Peer Review.
d. The firm should describe its document transmission process in a paperless environment, to ensure document requests aren't duplicated when information has already been provided. In addition, firm should describe how much fieldwork time will be in person or virtual and how it will ensure engagement management are appropriately supervising staff.
e. The firm should also indicate if they are able to provide other services such as consulting work.

III. Staff Qualifications

a. The Bidder should describe the qualifications of staff to be assigned to the internal audit services. Descriptions can include the internal audit team makeup, position in firm, and expected role in internal audit function.

b. Overall supervision to be exercised, including description of how engagement partners and managers will ensure staff are adequately supervised and instructed during interim and fieldwork procedures.
c. Prior experience of the internal audit team members, including specific non-profit and compliance testing related experience. Description can include staff education, their position in firm, years and types of experience, state(s) in which they licensed as CPA, CIA, and CPE's.

IV. Understanding of Work to be Performed

a. The Bidder should describe its understanding of work to be performed, including internal audit functions, estimated hours, and other pertinent information.

V. Certifications

a. The Bidder must sign and include as an attachment the Certifications enclosed with this RFQ. The publications listed in the Certifications will not be provided to potential Bidders by NWFHN because NWFHN desires to contract only with a Bidder who is already familiar with these publications.

Section V - Quote Evaluation

I. Submission of Quotes

a. All quotes must be submitted as described in Section II of this RFQ. Additionally, please make sure to include the Bidder’s technical qualifications, pricing information and signed Certifications. These documents will become part of the contract.

II. Nonresponsive Quotes

a. Quotes may be judged nonresponsive and removed from further consideration if any of the following occur:
   i. The quote is not received timely in accordance with the terms of this RFQ.
   ii. The quote does not follow the specified format.
   iii. The quote does not include the Certifications.
   iv. The quote is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Government Audit Standards of the U.S. Comptroller General.

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III. Evaluation

a. Evaluation of each quote will be based on the following criteria:

Factors	Maximum Possible Points = 70					
1. Prior experiences establishing internal audit functionalities:	**0-1 yr**	**1-2 yrs**	**3-4 yrs**	**5-7 yrs**	**7-10 yrs**	**10+ yrs**
a. for Managing Entity organizations	**0**	**1**	**2**	**3**	**4**	**5**
b. for similar programs funded by the Department	**0**	**1**	**2**	**3**	**4**	**5**
c. for programs financed by the Federal Government	**0**	**1**	**2**	**3**	**4**	**5**
d. for similar county or local government activities	**0**	**1**	**2**	**3**	**4**	**5**
e. for nonprofits	**0**	**1**	**2**	**3**	**4**	**5**
NWFHN will contact prior audited organizations to verify the experience provided by the Bidder.						
2. Organization, size, structure of Bidder's firm (considering size in relation to audit functions to be performed).	Not addressed	insufficient size and structure	limited size and structure	adequate size and structure	more than adequate size and structure	size more than sufficient with very supportive structure
a. Adequate size, proximity, and structure to be able to respond to NWFHN needs in a timely manner	**0**	**1**	**2**	**3**	**4**	**5**
b. Minority/small business	**no = 0**			**yes = 5**		
3. Staff Qualifications	not addressed	contains numerous deficiencies	somewhat deficient	adequate	very good	outstanding
a. Description of the internal audit team makeup, position in firm, and expected role in internal audit function	**0**	**1**	**2**	**3**	**4**	**5**
b. Resumes contained staff education, position in firm, years and types of experience, state(s) in which licensed as CPA, CIA, and CPE's	**0**	**1**	**2**	**3**	**4**	**5**
c. Overall supervision to be exercised is described and will assure accuracy and quality	**0**	**1**	**2**	**3**	**4**	**5**

4. Price	not addressed	contains numerous deficiencies	somewhat deficient	adequate	very good	outstanding
a. Includes information on how price was determined: i.e. estimated number of hours by staff level and the hourly rates, total cost by staff level, out-of-pocket expenses	**0**	**4**	**8**	**12**	**16**	**20**
Total						

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IV. Review Process

a. NWFHN may request presentations by or meetings with any or all Bidders, to clarify or negotiate modifications to the Bidders' quotes.
b. However, NWFHN reserves the right to make an award without further discussion of the quotes submitted. Therefore, quotes should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Bidder can propose.
c. NWFHN contemplates award of the contract to the responsible Bidder with the highest total points and most cost-effective pricing.

V. Certifications

a. On behalf of the Bidder:
   i. The individual signing certifies that he/she is authorized to contract on behalf of the Bidder.
   ii. The individual signing certifies that the Bidder is not involved in any agreement to pay money or any other consideration for the execution of this agreement, other than to an employee of the Bidder.
   iii. The individual signing certifies that the prices in this quote have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
   iv. The individual signing certifies that the prices in this quo have not been knowingly disclosed by the Bidder prior to an award to any other Bidder or potential Bidder.
   v. The individual signing certifies that the Bidder had not been barred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal, State, or local Department or agency;
   vi. The individual signing certifies that the Bidder has not, within a 3-year period preceding this proposal, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
   vii. The individual signing certifies that the Bidder is not presently indicted or otherwise criminally or civilly charged by a government entity with commission of any of the offenses enumerated in the paragraph above.
   viii. The individual signing certifies that there has been no attempt by the Bidder to discourage any potential Bidder from submitting a quote.
   ix. The individual signing certifies that the Bidder is a properly licensed certified public accountant, or a public accountant licensed on or before July 1, 2026.
   x. The individual signing certifies that the Bidder meets the independence standards of the Government Auditing Standards (GAO).
   xi. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Professional Education Requirement of 80 hours of continuing education every two (2) years; and that 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.

xii. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three (3) years.

xiii. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:

1. Government Auditing Standards (Yellow Book)
2. 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
3. OMB Circular A-110 Revised11/19/93 As Further Amended 9/30/99 Relocated to OMB 2 CFR Part 215 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations
4. OMB Circular A-122, Cost Principles for Non-Profit Organizations (05/10/2004) Relocated to OMB 2 CFR Part 230 Cost Principles for Non-Profit Organizations
5. Department of Children and Families - Guidelines on Expenditures by CBC Providers for Foster Care and Related Services July 1, 2011 found at: http://www.dcf.state.fl.us/programs/cbc/fiscalAttachments.shtml
6. Not-for-Profit Entities - AICPA Audit and Accounting Guide updated March 2011
7. 65E-14.003 Audits of Contractors Participating in the Substance Abuse and Mental Health Programs
8. Government Auditing Standards and Circular A-133 Audits -- AICPA Audit Guide (Updated as of April 1, 2011)
9. Government Auditing Standards and Circular A-133 Developments Audit Risk Alert (2011)
10. Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (non-profit and for- profit organizations), Rules of the Auditor General

xiv. The individual signing certifies that the Bidder and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. If the Bidder or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.

xv. The individual signing certifies that he/she has read and understands all of the information in this RFQ.

________________________________ Bidder's Firm Name	Dated this _________ day of ______, 20____
________________________________ Printed Name and Title of Individual Signing	________________________________ Signature of Bidder's Representative