



**Florida Association of Healthy Start Coalitions, Inc.
Healthy Start MomCare Network, Inc.
Request for Proposal #RFP2024-02
INDEPENDENT EXTERNAL AUDITING SERVICES**

QUESTIONS AND ANSWERS

Updated: July 22, 2024

1. Could you please provide the audit for the FAHSC entity as of 6/30/2023, that is not currently on your website.

- Response: Please see the files listed below that will also be posted on our website under the news section for the RFP along with this Q&A document.

Links to files:

- [FAHSC Audit](#)
- [FAHSC Communication Letter](#)
- [FAHSC 990](#)
- [HSMN Audit](#)
- [HSMN Communication Letter](#)
- [HSMN 990](#)

2. Could you also provide the audit and the Form 990 for the 6/30/2023 year end for HSMN as those are not on the website.

- Response: Please see the response to Question #1 above.

3. Would you clarify that the first year end is 6/30/24 for services?

- Response: Yes, the first fiscal year-end is 6/30/24.

4. Could you elaborate on the data processing review requested? Is this something that is in addition to procedures performed during the audit or is an additional report provided by your auditor? If so, could you provide the previous report.

- Audit procedures should cover this request, including general disbursement samples, walk through of internal controls, and single audit sampling.

5. Have there been any changes to operations from the prior year?

- Response: There have been no significant changes from the prior year other than an increase in the number of staff.



6. Not having seen the financials, could you please explain the reason the financials are prepared under GASB when the entities are nonprofit agencies?

- They are not prepared under GASB. A copy of the previous financial statements can be found on the Federal Audit Clearinghouse website. The audit should be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The presentation of the financial statements is in accordance with accounting principles generally accepted in the United States of America. HSMN and FAHSC will both require a single audit.

7. Are there typically adjustments posted by the auditor?

- Response: In recent years, there have been no adjusting journal entries and no uncorrected misstatements.

8. Will you provide fees paid for each of the services requested in the RFP from the prior year?

- Response: In order to receive competitive pricing from responding bidders, we are not providing the fees paid for previous audit services.