



Law Offices of

## Florida Rural Legal Services, Inc.

Servicios Legales de Florida Rural, S.A.  
Legal Servis Riral De Florida, Inc.

**Jaffe S. Pickett**  
Executive Director

**Joshua K. Brown**  
President, Board of Directors

Respond to:

- **Belle Glade**  
136 S. Main Street Suite C  
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**Toll Free Clients Only**  
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- **West Palm Beach Area**  
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**Hazel Lucas**  
*Managing Attorney*

[www.frls.org](http://www.frls.org)

August 25, 2020

Dear Sir or Madam:

Re: Proposal for Audit and Tax Services for Florida Rural Legal Services for FY's 2020, 2021 and 2022.

Your firm is invited to submit a proposal for the audit and tax preparation services for Florida Rural Legal Services, Inc. (FRLS) for the year ending December 31, 2020. The proposal is to include a three-year fee estimate for 2020, 2021, and 2022.

Our proposal request, evaluation, and selection timetable are as follows:

1. A written response should be delivered to FRLS at the address listed in this letter by 5:00 p.m. September 23, 2020.
2. Interviews of prospective firms will occur in Sept-Oct 2020.
3. A determination and announcement of the audit firm selected by the Board is expected on or before November 1, 2020.
4. FRLS will close its book and be ready to start the audit in mid-February 2021. FRLS would like to schedule planning and preliminary testing in November and/or December 2020.
5. The auditor shall deliver the draft reports and IRS Form 990 by April 1, 2021 and the final reports by April 15, 2021.

### SUMMARY OF SERVICES REQUESTED:

\* Conduct the annual audit of FRLS's financial statements in accordance with generally accepted auditing standards, government auditing standards, audit requirements of 2 CFR Subtitle A, Chapter II, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, OMB Compliance Supplement, Legal Services Corporation Compliance Supplement and Legal Services Corporation Audit Guide. Please include the additional planning and fieldwork related to the Legal Services Corporation (LSC) compliance supplement. LSC (a major federal grantor) requires significant additional compliance testing, schedules and disclosures as noted in the LSC Audit Guide for Recipients and Auditors and the LSC Compliance Supplement.

<https://www.oig.lsc.gov/ipa-resources/audit-guidance>

- \* Independent Public Accountants must communicate during the planning stages and at completion of the audit with the Board's Audit Committee regarding audit results, the nature of the audit process, and any significant fiscal and management issues and/or recommendations. The auditing firm must be available to present to the Audit Committee and also the full Board of Directors the Audited Financial Statements and IRS Form 990.
- \* Prepare and finalize the annual Federal Form 990.
- \* Provide advice and consultation as needed.

**WRITTEN RESPONSE:**

In your written response, the matters listed below should be specifically addressed and/or included.

**ATTRIBUTES OF YOUR FIRM:**

- \* Relevant experience in auditing, compliance testing, not-for-profit accounting, and OMB Compliance Supplement.
- \* Expertise and experience in preparation and review of Federal Forms 990.
- \* Experience with legal services programs or similar entities.
- \* Experience of the partner and manager/supervisor assigned to the engagement.
- \* Overview of your firm and the number of professional staff by area of concentration (audit, tax, consulting, etc.) in your local office.
- \* A description of clients served by your office with emphasis on law firms, not-for-profit corporations, and professional associations.
- \* A list of client references.
- \* A copy of your firm's most recent peer review results.
- \* A statement of your firm's continuing education policies with respect to the single audit, OMB Compliance Supplement, generally accepted auditing standards, and government auditing standards.
- \* A description of the firm's participation in any professionally sponsored quality control review programs or comparable programs.
- \* Summary work plan to accomplish the scope of services contemplated by the proposal.

The plan should include a time estimate for each of the significant segments of the work and the level of staff to be assigned to each project. Include a brief discussion of the audit procedures to be used in the audit process.

**ENGAGEMENT SERVICES:**

- \* Discuss the contributions your firm could make to FRLS beyond audit services.
- \* Describe your firm's approach in staffing an engagement.
- \* Based upon our prior audit and other initial information about us, please describe your approach to auditing FRLS and how you believe it may differ from other accounting firms.

- \* FRLS is a not-for-profit 501(c)3 organization. How does your firm determine its fee schedule for not-for-profit clients? Describe your billing process and hourly rate schedule.
- \* Provide a fee estimate for this audit and tax work for the three-year period 2020, 2021, and 2022 and indicate if this proposal is a fixed-fee arrangement or a guaranteed maximum.
- \* If selected, how would you manage a transition to your firm?

**FLORIDA RURAL LEGAL SERVICES - BACKGROUND INFORMATION:**

FRLS was founded in 1966 as a private, non-profit corporation. FRLS provides free civil legal assistance to indigent families and low income elderly people in thirteen counties in South Central Florida. FRLS also provides legal assistance to migrant workers throughout the state of Florida.

Currently, FRLS has 7 offices, with staff of 72 including 30 attorneys specializing in Elder Law, Employment, Economic Stability, Housing and Farm-Worker Law.

FRLS's primary funding sources are the Legal Services Corporation, a not-for-profit corporation created by an Act of Congress to administer a nationwide legal assistance program, the Department of Elder Affairs State of Florida, and Attorney General State of Florida Violence on Crimes Act. Other funding sources include local government agencies and community organizations. Annual revenues are between \$7.0 and \$8.0 million per year. The agency has a fiscal year-end of December 31<sup>st</sup>.

Enclosed please find a copy of FRLS's December 31, 2018 and 2019 audited financial statements and the 2019 Form 990. Please visit our web site at [www.frls.org](http://www.frls.org) for more information about FRLS.

If you have questions not addressed in this request, you may contact Wanda D. Dutcher at (863) 688-7376, ext. 3015.

Your written response should be forwarded to the attention of the Wanda D. Dutcher at the following address:

Wanda D. Dutcher, Director of Finance & Accounting  
Florida Rural Legal Services, Inc.  
P. O Box 92020  
Lakeland, Florida 33804

The response is due by 5:00 p.m. on September 23, 2020.

**Liability for Errors**

While the Board and Florida Rural Legal Services used considerable effort to ensure an accurate presentation of information in the request for proposal, the information contained in this request for proposal is supplied solely as a guideline for proponents. The information is not guaranteed or warranted to be accurate by Florida Rural Legal Services nor is it necessarily comprehensive or exhaustive. Nothing in this request for proposal is intended to relieve proponents from forming their own opinions and conclusions with respect to the matters addressed in this request for proposal.

### **Confidentiality of Information**

This document, or any portion thereof, may not be used for any purpose other than the submission of proposals.

Information pertaining to Florida Rural Legal Services obtained by a proponent as a result of participation in this process is confidential and must not be disclosed except as required to fulfill the obligations of the auditor under the agreement.

### **Evaluation of Proposals**

Florida Rural Legal Services reserves the right to reject any and all proposals submitted and to request any additional information from all responders. A contract will be awarded to the independent auditor who, based on evaluation of all accepted proposals, and applying evaluation criteria, is determined to be the best qualified to perform the audit.

At the conclusion of the request for proposal process, all proponents will be notified.

Thank you for your consideration.

Very truly yours,

*Wanda D. Dutcher*

Wanda D. Dutcher  
Director of Finance & Accounting  
Florida Rural Legal Services, Inc.

Enclosures

cc: Audit Committee