BOARD RESPONSE TO WRITTEN REQUESTS FOR CLARIFICATION

RELATING TO:

Invitation to Negotiate

Audit and Accounting Services for the Stanley G. Tate Florida Prepaid College Program

26-03

November 20, 2026

Florida Prepaid College Board
1801 Hermitage Blvd., Suite 210
Tallahassee, Florida 32308
(850) 488-8514

To: Prospective Respondents, ITN 26-03

From: Florida Prepaid College Board

Date: November 20, 2026

Subject: Board Response to Written Requests for Clarification relating to Audit and Accounting Services for the Florida Prepaid College Board, Stanley G. Tate Florida Prepaid College Foundation, Inc., and Florida ABLE, Inc.

Any questions concerning conditions and specifications of this ITN were required to be submitted in the form of written questions, on the Request for Clarification Form, and pursuant to the schedule in Section 2.01. Please note, if any of these requirements were not met, the questions may not be included in the answer section below.

Company Name: Triumph Business and Tax Solutions LLC

Question	ITN Section	ITN Page	Question/Comment
1	Section 4; Appendices B & C	6	The files posted on the Board's website under ITN 26-03 as "Appendix B – Written Response Packet" and "Appendix C – Request for Clarification Form" are captioned throughout as Solicitation Number ITN 26-02, Actuarial Services (for example, Tab 2 of the posted Appendix B asks for a primary actuary). Please confirm the correct Appendix B Written Response Packet and Appendix C form for ITN 26-03, and advise where the correct files can be obtained.
All documents associated with this solicitation should reflect ITN 26-03, Audit and Accounting Services. The discrepancies in Appendix B – Written Response Packet and Appendix C – Request for Clarification Form have been corrected. Respondents may also refer to the MyFloridaMarketPlace website for solicitation documents and updates: MFMP Vendors / MyFloridaMarketPlace / State Purchasing / Business Operations - Florida Department of Management Services			
2	Section 1.03, Minimum Qualifications, item 4	1–2	Minimum qualification 4 requires the Respondent to be "a legal entity duly authorized and licensed to practice public accounting in the State of Florida." Must the Respondent entity itself hold Florida licensure to practice public accounting, or may this qualification be satisfied through a disclosed subcontractor arrangement in which a Florida-licensed CPA firm performs the audit services?
Under Section 1.03(4), the Respondent legal entity itself must be duly authorized and licensed to practice public accounting in Florida and maintain the required good standing. A subcontractor's licensure does not satisfy this minimum qualification for the Respondent. Appendix A, Part II, Paragraph 12 also requires prior Board approval for subcontractors.			
3	Section 1.03, items 1–2	1–2	Must the engagement partner be an owner or employee of the Respondent entity itself, or may the engagement partner be provided by a disclosed subcontractor?

A proposed engagement partner may be provided through a disclosed subcontractor arrangement, subject to Board approval. The individual must satisfy Section 1.03(1)–(2), and the Respondent must independently satisfy all minimum qualifications, including Section 1.03(4). The Respondent remains fully responsible for contract performance.			
4	Section 1.03, item 2	1–2	May the engagement partner's five years of relevant governmental or nonprofit audit experience include experience gained while employed by a firm other than the Respondent?
Section 1.03(2) specifies the proposed engagement partner's relevant experience, not tenure with the Respondent. Experience gained at a different firm may be described and documented, including dates, roles and engagements, subject to review against the stated qualification.			
5	Section 4 / Tab 3	6	May a Respondent include the organizational experience, engagement references, and qualifications of disclosed subcontractors in Tab 3 and elsewhere in the Response?
Yes. Respondents may identify proposed subcontractors and their relevant personnel and experience in the Response, clearly distinguishing that information from the Respondent's own experience. Any subcontractor engaged under the resulting contract requires prior written Board approval under Appendix A, Paragraph 12.			
6	Section 5, Evaluation	8–9	Will the experience and qualifications of disclosed subcontractors be credited in the Organizational Experience evaluation (Tab 3, 250 points)?
Organizational Experience (Tab 3) is worth 250 points under Section 5.04. The ITN does not establish a separate formula or automatic credit for subcontractor experience. Evaluators will assess the complete responsive submission under the published evaluation criteria.			
7	Section 2.01, Schedule	3	The MyFloridaMarketPlace advertisement for this solicitation (ITN-17325) shows a close date of April 30, 2027, while the ITN document sets the Response Deadline as January 6, 2027, 12:00 PM ET. Please confirm that January 6, 2027, 12:00 PM ET is the governing deadline for Responses.
Yes. Section 2.01 establishes January 6, 2027, at 12:00 p.m. Eastern Time as the governing deadline for Responses. Section 2.02 directs Respondents to monitor official MFMP postings for any amendment to the schedule.			
8	Section 3	4–5	Who is the incumbent auditor for the Board, the Foundation, and ABLE United?
Carr, Riggs & Ingram			
9	Section 3	4–5	What were the annual audit fees paid to the incumbent auditor for each entity — the Board, the Foundation, and ABLE United — for the most recent fiscal year?
Annual audit fees are provided in the below historical fee schedule, separately identifying the Board, Foundation, and ABLE United.			

State Fiscal Year Audited	Florida Prepaid College Board	Stanley G. Tate Florida Prepaid College Foundation	Florida ABLE
2021/22	$65,688	$9,985	$13,138
2022/23	$66,345	$10,084	$13,269
2023/24	$67,008	$10,185	$13,402
2024/25	$67,679	$10,287	$13,536
2025/26	$68,355	$10,390	$13,671

10	Section 3; Appendix A, Exhibit B, Item 3	4–5	For scoping the ABLE United state single audit required under the Florida Single Audit Act, Section 215.97, Florida Statutes: what was ABLE United's total state financial assistance expended in the most recent fiscal year?
The schedule and related audit report are available at https://www.ableunited.com/resources/forms-and-documents.			
11	Section 3; Appendix A, Exhibit B, Item 3	4–5	How many major state projects were audited in ABLE United's most recent state single audit?
The schedule and related audit report are available at https://www.ableunited.com/resources/forms-and-documents.			
12	Appendix A, Exhibit B, Item 13	—	Item 13 requires the Contractor to provide the Board its most recent peer review report. Must the peer review report be submitted with the Response, or only upon contract award?
Submit the most recent external peer review or equivalent quality review report with the Response under Appendix B, Tab 3, including accompanying findings and the firm's response, if applicable. State whether the review included governmental audit engagements and describe the status of corrective actions. Appendix A, Exhibit B, Item 13 also establishes ongoing contractual peer review requirements.			
13	Appendix A, Contract	—	Does the resulting contract impose any minimum insurance requirements on the Contractor (for example, professional liability / errors and omissions, general liability, or cyber liability minimum limits)? If so, please state the required coverages and limits.
The supplied contract does not specify minimum policy limits for professional liability, general liability, or cyber liability insurance. Appendix B, Tab 3 nevertheless requires Respondents to describe their errors and omissions or professional liability coverage, including carrier, policy limits, deductible or retention, and material exclusions relevant to the services.			
14	Section 4.04	6–7	Is there a maximum file size the Board's email system will accept for the electronic Response submission?
Section 4.03 requires one complete electronic submission in Word or PDF format. Links or references to content outside the Response will not be considered. The email size limit is 5 MB per email; multiple emails may be used when necessary due to file size.			
15	Section 4.04	6–7	Will the Board issue an email confirmation of receipt for a submitted Response?
Section 4.03 makes each Respondent responsible for timely and proper delivery; it does not guarantee an emailed acknowledgment.			
16	Section 4.04	6–7	If a Response exceeds the maximum email file size, may it be delivered in multiple emails?
Section 4.03 requires one complete electronic submission in Word or PDF format. Links or references to content outside the Response will not be considered. The email size limit is 5 MB per email; multiple emails may be used when necessary due to file size.			
17	Section 3; Appendix A, Exhibit B, Items 2 & 10	4–5	Exhibit B requires an annual planning meeting (Item 2) and presentations to the governing boards (Item 10). Which activities under this engagement require on-site presence in Tallahassee — specifically interim fieldwork, final fieldwork, the annual planning meeting, and the governing board presentations — and which may be performed remotely?
Appendix A, Exhibit B, Item 2 requires an annual planning meeting with Board staff by August 1; Item 10 requires annual presentations to the Board and presentations to Foundation and			

ABLE United governing boards or designated committees. The contract does not require on-site interim/final fieldwork or those meetings to be on-site.

Company Name: Cherry Bekaert LLP

<table>
<tr><th>Question</th><th>ITN Section</th><th>ITN Page</th><th>Question/Comment</th></tr>
<tr><td>1.</td><td>3.01</td><td>4</td><td>Please confirm who maintains the responsibility for drafting the financial statements (Board, Foundation and ABLE). Will management of the Board draft the financial statements or will that be a required service of the selected accounting firm?</td></tr>
<tr><td colspan="4">Appendix A, Exhibit B, Item 9 requires the selected Contractor, using records and supporting information supplied by management, to prepare initial drafts of each entity's financial statements and notes, incorporate management-approved adjustments and assemble final packages. These activities are included in annual audit fees. Management retains responsibility for review and approval and must maintain the independence safeguards in Item 13.</td></tr>
<tr><td>2.</td><td>5.04</td><td>8-9</td><td>Please provide the two previous year audit fees including the following: audit of the financial statements (Board, Foundation and ABLE), ABLE United Florida single audit, and any other consulting or advisory services.</td></tr>
<tr><td colspan="4">Annual audit fees are provided in the below historical fee schedule, separately identifying the Board, Foundation, and ABLE United.
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<tr><td>3.</td><td>Appendix A</td><td>12</td><td>Will contract exceptions be accepted for negotiation?</td></tr>
<tr><td colspan="4">Section 3.02 expressly reserves the Board's right to modify the form contract through negotiations. Appendix A, Paragraph 11 requires any resulting amendment to be in writing signed by both parties. Proposed exceptions may be considered in the negotiation process, but acceptance is not guaranteed and all mandatory solicitation requirements continue to apply.</td></tr>
<tr><td>4.</td><td>4.02</td><td>6</td><td>Please provide the scope of any consulting or advisory services provided by the external auditor in the past 3 years to further understand the potential needs of the Board.</td></tr>
<tr><td colspan="4">Appendix A, Exhibit B, Item 15 outlines potential special consulting and advisory services. An example of services provided during the past three years have included conversion consulting and assistance with periodic rollbacks and price adjustments.</td></tr>
<tr><td>5.</td><td>3.01</td><td>4</td><td>With the due date of November 30th in mind, when does the Board close its books related to all entities under the scope of the engagement?</td></tr>
<tr><td colspan="4">Each entity has a June 30 fiscal year-end (Appendix A, preamble). Exhibit B, Item 2 requires an information-request list by July 31, a planning meeting by August 1, draft financial statements and reports by November 15, and final statements and reports by November 30. The contract does not establish a specific deadline for closing the accounting records.</td></tr>
</table>

6.	3.01	4	Are there any preferences related to on-site, virtual or hybrid services? Approximately what percentage of the current audit is conducted on-site?
Appendix A, Exhibit B, Item 2 requires an annual planning meeting with Board staff by August 1; Item 10 requires annual presentations to the Board and presentations to Foundation and ABLE United governing boards or designated committees. The contract does not require on-site interim/final fieldwork or those meetings to be on-site.			
7.	3.01	4	Have there been any difficulties in the audit process that you would like to ensure that are approached differently moving forward?
The Board welcomes recommendations to improve the audit process, including communication, coordination, and efficiency. Specific opportunities for improvement may be discussed during planning with the selected firm.			
8.	3.01	4	What ERP and financial reporting system do each of the entities utilize? Will read only auditor access be granted to the external auditor during the audit? Do any of the entities anticipate changes in accounting software in the near future?
Appendix A, Exhibit B, Items 5 and 7 contemplate accounting-system information, extracted reports, internal-control work and service organization reports. Key systems used include PeopleSoft for general ledger accounting and Salesforce for records administration, along with other supporting systems. Read-only access to certain platforms may be provided, subject to system capabilities and applicable access requirements. Specific information and access needs will be coordinated with the selected firm during audit planning.			

Company Name: Thomas Howell Ferguson P.A.

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<tr><td>1.</td><td>3.01 Services</td><td>p. 4 I</td><td>Who is the incumbent auditor?</td></tr>
<tr><td colspan="4">Carr, Riggs & Ingram</td></tr>
<tr><td>2.</td><td>3.01 Services</td><td>p. 4 I</td><td>What is the most recently issued audited financial statement?</td></tr>
<tr><td colspan="4">As of October 26, 2026, the most recently issued audited financial statements are: Board, fiscal year ended June 30, 2025; Foundation, fiscal year ended June 30, 2025; and ABLE United, fiscal year ended June 30, 2025. Section 3.01 provides links to prior fiscal year audited financial statements for the Board, Foundation and ABLE United on their respective websites.</td></tr>
<tr><td>3.</td><td>3.01 Services</td><td>p. 4 I</td><td>What is the history of previous audit fees?</td></tr>
<tr><td colspan="4">Annual audit fees are provided in the below historical fee schedule, separately identifying the Board, Foundation, and ABLE United.

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<tr><td>4.</td><td>3.01 Services</td><td>P- 4 I</td><td>Can management provide a listing of adjusting journal entries from the most recent audit?</td></tr>
<tr><td colspan="4">Appendix A, Exhibit B, Items 5 and 9 address audit adjustments and management-approved entries during performance. As part of the transition described in Appendix A, Exhibit B, Item 1, the Board will make relevant prior-year audit information available to the selected firm, as appropriate.</td></tr>
<tr><td>5.</td><td>3.01 Services</td><td>p. 4</td><td>Does management expect assistance with preparation of the financial statements and notes, and if so, to what extent?</td></tr>
<tr><td colspan="4">Yes. Under Appendix A, Exhibit B, Item 9, the selected Contractor prepares initial drafts of financial statements and notes from management records and supporting information, updates disclosures, incorporates management-approved adjustments and assembles reporting packages as part of the annual audit fee. Management reviews and approves the materials; Item 13 requires appropriate independence safeguards.</td></tr>
<tr><td>6.</td><td>3.01 Services</td><td>p. 4</td><td>Is audit fieldwork expected to be performed onsite, remotely, or through a hybrid approach?</td></tr>
<tr><td colspan="4">Appendix A, Exhibit B, Item 2 requires an annual planning meeting with Board staff by August 1; Item 10 requires annual presentations to the Board and presentations to Foundation and ABLE United governing boards or designated committees. The contract does not require on-site interim/final fieldwork or those meetings to be on-site.</td></tr>
<tr><td>7.</td><td>3.01 Services</td><td>p. 4</td><td>Can management provide a typical audit timeline, including interim and final fieldwork dates?</td></tr>
<tr><td colspan="4">Following the June 30 fiscal year-end, Appendix A, Exhibit B, Item 2 requires an initial document request list by July 31, planning meeting by August 1, draft financial statements and audit reports by November 15, and final statements and reports by November 30. Interim/final fieldwork dates are established in the annual work plan.</td></tr>
</table>

8.	1.01 About the Florida Prepaid College Board	P- 1	Has there been significant turnover among key management personnel during the past three years?
The Executive Director and Deputy Executive Director have each served in their current roles throughout the past three years. In Accounting, the prior Director of Accounting departed in July 2025. The Controller, who had served in that role since January 2024, moved into the Director of Accounting role in August 2025. The current Controller was appointed in September 2026.			
9.	1.01 About the Florida Prepaid College Board	p. 1	Can management provide an organizational chart and background information for key finance and accounting personnel?
Section 1.01 of the ITN describes the Board's organizational structure and administrative staffing. Key finance and accounting personnel at the Florida Prepaid College Board include Bert Wilkerson, Chief Investment Officer, Candace Staverosky, Director of Accounting, and Danielle Thompson, Controller. Accounting support at the State Board of Administration is provided by Kathy Adkins, Director of Accounting, and Donna Senn, Manager of Accounting. Additional organizational and professional background information may be provided to the selected firm during audit planning, as appropriate.			

Company Name: James Moore & Co., P.L.

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<tr><td>1.</td><td>App. B</td><td>12</td><td>Please provide the annual audit fees paid for fiscal years 2023, 2024, and 2025, separately identifying the Florida Prepaid College Board, Stanley G. Tate Florida Prepaid College Foundation, and Florida ABLE, Inc., consistent with the pricing categories in Appendix B.</td></tr>
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<tr><td>2.</td><td>N/A</td><td>N/A</td><td>How long has the current firm been serving as the Board's auditors?</td></tr>
<tr><td colspan="4">The current audit firm has served as the Board's independent auditor since June 2007.</td></tr>
</table>

Company Name: EisnerAmper

Question	ITN Section	ITN Page	Question/Comment
1.	Appendix B, Tab 3, Q12	Pages 7-8	Can the Board provide additional guidance on the extent of the required disclosures, particularly those involving related entities and past legal or regulatory matters?
Appendix B, Tab 3, Question 12 governs the requested disclosures. Section 4.03 defines Related Entities for purposes of a single Response, and Section 4.04 requires disclosure of actual/potential conflicts involving the Respondent, proposed subcontractors and personnel. Respondents should address all entities and matters specified in Tab 3, Question 12; no separate limitation or waiver is established in the documents provided.			
2.	Appendix B, Tab 4, Q3	Page 9	Can the Board provide more information on the anticipated audit schedule, including when the necessary financial information and supporting documentation will be available?
Appendix A, Exhibit B, Item 2 requires an initial information-request list by July 31 and a planning meeting by August 1. The annual work plan establishes document due dates, interim/final fieldwork and review periods. Draft statements and reports are due November 15; final deliverables November 30 (Items 2 and 11).			
3.	Appendix B, Tab 4, Q3; Appendix A, Exhibit B, Item 10	Pages 9 and 19	Can the Board provide more information on the anticipated onsite requirements, including fieldwork, meetings, and presentations?
Appendix A, Exhibit B, Item 2 requires an annual planning meeting with Board staff by August 1; Item 10 requires annual presentations to the Board and presentations to Foundation and ABLE United governing boards or designated committees. The contract does not require on-site interim/final fieldwork or those meetings to be on-site.			
4.	Appendix B, Tab 4, Q4 and 5	Page 10	Can the Board provide additional information about the third-party service providers and systems involved in the audits, including the availability of relevant reports?
Northern Trust provides custody services for the Florida Prepaid Program, the Florida 529 Savings Program, and the Florida Prepaid College Foundation. The Board uses Salesforce as its recordkeeping system. For ABLE United, BNY Mellon provides custody services and Vestwell provides recordkeeping services. Relevant reports, including SOC reports and bridge letters where available, are generally obtained during audit planning and fieldwork. Board staff coordinate the timing with the selected firm and the applicable service providers. Under Appendix A, Exhibit B, Item 2, the selected firm must obtain prior written authorization from Board staff before contacting service providers directly.			
5.	Appendix B, Tab 4, Q7; Appendix A, Exhibit B, Item 9	Page 10 and 19	Can the Board clarify what financial statements, supporting schedules, and other materials will be available to the selected firm to assist with financial statement preparation?
Under Appendix A, Exhibit B, Item 9, management supplies accounting records and supporting information including prior-year financial statements, trial balances, general ledger detail, reconciliations and supporting schedules. The Contractor prepares initial financial statements and notes, disclosures, supplementary information and applicable state reporting			

<table>
<tr><td colspan="4">schedules and assembles complete packages. Management reviews and approves all materials, including adjustments.</td></tr>
<tr><td>6.</td><td>Appendix B, Tab 4, Q9; Appendix A, Exhibit B, Item 12</td><td>Page 11 and 20</td><td>Can the Board provide more detail on the anticipated state reporting requirements and coordination responsibilities beyond the annual financial statement audits?</td></tr>
<tr><td colspan="4">Appendix A, Exhibit B, Item 12 requires assistance with state financial reporting, comparisons of applicable submissions under Section 216.102(1), Florida Statutes, to audited financial statements, and coordination with the State CFO, SBA, and Florida Auditor General as appropriate. Item 3 includes ABLE United state single audit reporting. The Contractor must provide related supplemental information and group-audit communications as required.</td></tr>
<tr><td>7.</td><td>Appendix B, Tab 4, Q10</td><td>Page 11</td><td>Can the Board clarify what security documentation must be submitted with the proposal and how confidential materials, such as SOC 2 reports, should be provided?</td></tr>
<tr><td colspan="4">Appendix B, Tab 4, Question 10 requires Respondents to describe their security framework, access controls and MFA, encryption, data location and non-U.S. access, retention and disposal, recovery targets, security certifications, relevant incidents during the past three years, and proposed automated tools and their safeguards. For each platform proposed to exchange or store Board information, provide a current SOC 2 Type II report or equivalent with the Response. Exhibit B, Item 14 also establishes ongoing contractual security requirements.</td></tr>
<tr><td>8.</td><td>Appendix B, Tab 6</td><td>Pages 13-14</td><td>Can the Board clarify how pricing for the optional renewal years will be handled, including whether adjustments to the proposed fees may be considered?</td></tr>
<tr><td colspan="4">Appendix A, Exhibit A identifies proposed annual fees for Years 1–5 and optional renewal Years 6–10. Paragraph 3 provides that each renewal requires a written instrument executed by both parties, and any change to services or fees must be documented in writing and signed by both parties. The Board retains the right to negotiate lower renewal fees; proposed adjustment requests are not automatically accepted.</td></tr>
<tr><td>9.</td><td>Appendix B, Tab 6</td><td>Pages 13-14</td><td>Can the Board provide the annual fees paid for audit and accounting services for the most recent fiscal year and the three preceding fiscal years, preferably broken down by the Board, Foundation, and ABLE United?</td></tr>
<tr><td colspan="4">Annual audit fees are provided in the below historical fee schedule, separately identifying the Board, Foundation, and ABLE United.

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