

University of Central Florida Direct Support Organizations

Invitation to Negotiate (ITN) 2026-03NCSA

Public Accounting Services for the University of Central Florida Direct Support Organizations

ITN Issue Date: October 7, 2026

ITN Due Date: November 6, 2026

SECTION 1

STATEMENT OF OBJECTIVE

The objective of this Invitation to Negotiate (ITN) is to enable the University of Central Florida Direct Support Organizations (DSOs) to obtain the services of an independent certified public accounting firm to perform the services identified in the table below and in Appendix 1 for each of UCF's DSO's. The contract will begin on or about March 1, 2028, and continue through February 28, 2033, covering services beginning with fiscal year '28 audits (July 1, 2027 – June 30, 2028) and continue through fiscal year '32 (July 1, 2031 – June 30, 2032), with the option of continuing services for up to five subsequent fiscal years.

Respondents may submit proposals for one, multiple, or all DSOs included in this solicitation. Respondents must clearly identify each DSO and service for which they are submitting a proposal.

The DSO's shall accept and review proposals from qualified firms who meet the conditions set forth in this ITN. Proposal(s) should be submitted based upon the structure proposed below. The DSO's will select the proposal(s) that represent the best interest to the DSO's, after evaluations in accordance with the criteria in this solicitation. The DSO's reserve the right to make awards by DSO, by service, by groups of DSO's, or any combination thereof, and may make multiple awards to one or more firms as determined to be in its best interest.

UCF DIRECT SUPPORT ORGANIZATION'S

See Chart – Appendix 1

DIRECT SUPPORT ORGANIZATION (DSO) EXTERNAL AUDITOR SELECTION POLICY

<https://policies.ucf.edu/documents/2-208.pdf>

SECTION 2

PUBLIC ACCOUNTING FIRM RESPONSIBILITIES

1. Provide the service listed below in accordance with the respective guidelines and timelines.

Services	In accordance with	Timelines
Financial Audits	Audit in accordance with applicable U.S. GAAS, 2024 GAGAS, Florida Auditor General Chapter 10.700, Florida law, BOG/UCF rules, and the entity's reporting framework. Includes internal-control/compliance reporting and all required communications.	Interim Work (where applicable) April/May Fieldwork late July/early August Draft Statements completed by mid-August Statements issued by September 15 th – October 15 th

Tax Services – Form 990	Internal Revenue Service related activities. Prepare/review and electronically file applicable Forms 990, 990-T, extensions, state filings, foreign reporting and related schedules; address UBIT, taxable fringe/compensation, private benefit, transactions with related entities and governance disclosures.	Initial deadline 11/15 with extensions to 5/15 Tax information provided around mid-October Draft tax return November 1
NCAA Agreed Upon Procedures	Perform current NCAA, conference, or board-required agreed-upon procedures and reporting	Review work November/December Due to NCAA January 15th
5500 Report	US Department of Labor, Title I and Title IV of ERISA and under the Internal Revenue Code – reporting required for both insurance and retirement. Also requires submittal of form 8955 SSA	March 15 – deadline for Actual Deferral Percentage and Actual Contribution Percentage testing July 31 – deadline for submittal to DOL (unless extension 5558 filed) September 30 – Summary Annual Report due to participants if 5500 filed by July 31 October 15 – deadline for submittal to DOL (if extension filed which we do every year) December 15 – Summary Annual Report due to participants if 5500 filed by October 15
403(b) Audit Report	US Department of Labor, Title I and Title IV of ERISA and under the Internal Revenue Code – audit report required as part of filing the 5500 report regarding retirement.	Interim Work (where applicable) April/May – primarily a collaboration with Valic Compliance Fieldwork late July/early August Statements issued by September 15th – October 15th to Athletics and Valic for submittal with 5500 reports

2. Auditor may be required to present to each DSO's Board of Directors at a regularly scheduled meeting.
3. Working Paper Retention and Access to Working Papers
Auditor shall retain engagement documentation for at least seven years following final report issuance, or longer when required by law, professional standards, award terms, regulatory direction or a preservation notice. Subject to applicable professional standards and legal protections, Auditor shall provide timely access to authorized UCF/DSO officials and regulators and reasonable access to a successor auditor. Routine transition access and secure electronic export shall be provided without additional charge. Auditor shall protect donor anonymity and other confidential information as required by law.
4. Independence and nonattest services
Auditor shall maintain independence in fact and appearance under all standards applicable to each engagement. Before acceptance and at least annually thereafter, Auditor shall provide a written inventory of financial, business, employment, family, network, affiliate, subcontractor and nonattest-service relationships relevant to UCF, each DSO and related entities. Auditor shall not begin any nonattest service without a written description of the service, fee, responsible personnel, applicable independence analysis, management responsibilities, safeguards and approval by the authorized governance body. Discovery of a potential impairment shall be reported promptly and shall not be deferred until audit completion.
5. Key personnel and location
The personnel identified in the proposal are material commitments. Auditor shall not replace the engagement partner, lead senior manager/manager, tax lead, IT audit lead or other designated key personnel without prior notice and DSO approval, except for circumstances beyond Auditor's reasonable control. Proposed replacements must possess equal or greater relevant qualifications and shall transition at no additional cost. Auditor shall disclose all work performed outside the United States, by shared-service centers, network firms, subcontractors or automated agents, and shall not materially change the approved delivery model without written approval.
6. Change of control and firm structure
Auditor shall notify DSO promptly, and when practicable in advance, of a merger, acquisition, sale, private-equity or other outside investment, material restructuring, change in legal attest entity, significant network or affiliate change, or transaction that could affect independence, quality, staffing, data handling, insurance or performance. DSO may require additional information and safeguards, reassess responsibility and independence, withhold renewal, reassign services, or terminate as permitted by the contract.
7. Cybersecurity and incidents
Auditor shall maintain administrative, technical and physical safeguards appropriate to the sensitivity of DSO(s) information, including encryption, multifactor authentication, least privilege, logging, vulnerability management, secure development and configuration, incident response, continuity, backup, access termination and subcontractor oversight. Auditor shall notify DSO

within the period specified in DSO's standard terms of any actual or reasonably suspected incident affecting DSO information or service delivery, preserve evidence, cooperate with investigation and remediation, and provide required reports without limiting DSO's regulatory or public-records obligations.

UCF DSO's RESPONSIBILITIES

1. Preparation of financial statements in accordance with accounting principles generally accepted in the United States of America.
2. Design, implementation, and maintenance of internal controls.
3. Provide access to all information that is relevant to the preparation and fair presentation of financial statements.
4. Provide additional information that may be requested for the purpose of the audit.
5. Unrestricted access to the person(s) within the entity to obtain audit evidence.
6. Include auditor's report in any document containing basic financial statements.
7. Identify and ensure DSO complies with laws and regulations applicable to its activities.
8. Adjust financial statements to correct material misstatements and confirm to auditor the effects of an uncorrected misstatements aggregated by the auditor during the engagement and pertaining to the current year's audit are immaterial, both individually and in the aggregate to the financial statements as a whole.
9. Provide management representation letter confirming understanding of component unit responsibilities
10. Maintain adequate records, selecting and applying accounting principles, and safeguarding assets.

SECTION 3

TENTATIVE SCHEDULE

Listed below are the dates and times by which stated actions should be taken or completed. If UCF DSOs determine, in its sole discretion, that it is necessary to change any of these dates and times, it may issue an Addendum to this ITN. All listed times are local time in Orlando, Florida.

Date/Time	Action
October 7, 2026	Invitation To Negotiate advertised and released
October 16, 2026	Last day to submit communications and/or inquiries in writing only; preferably by mail to Nellie Nido; nellie.nido@ucf.edu no later than 3:00 PM
October 21, 2026	Responses to inquiries and Addenda, if any, mailed to Respondents
November 6, 2026	Deadline for Offer submission at 3:00 p.m. EST (ITN opening)

SECTION 4

INSTRUCTIONS TO PROPOSERS

Proposers, their agents, and associates must refrain from contacting or soliciting any member of the university staff, the Board of Trustees, or the DSOs during the selection process. Failure to comply may result in disqualification.

Additional information may be provided upon request by the proposer and is NOT in any way intended to relieve the proposer of its responsibility to investigate all relevant or material facts in reaching a decision with respect to the award. Any communications, questions and/or inquiries from the Respondent concerning this ITN in any way must be submitted in writing / or by email to the individual identified on or before **October 16, 2026 at 3:00 p.m.** Written inquiries must be legible and concise and must clearly identify the Respondent who is submitting the inquiry. All responses to questions will be by posted addendum(s). **All requests for clarification or additional information should be sent via email to:**

Nellie Nido
Procurement Services Department
3544 Perseus Loop
Orlando, FL 32816
Email: nellie.nido@ucf.edu

Proposals will be received and opened via UCF's Euna (Bonfire) Web Portal. For additional information, please refer to **Appendix 3 - Submission Instructions for Suppliers**. UCF DSOs shall in no way be responsible for or accept any proposals not uploaded prior to the closing date and time. Telephone, including facsimile and electronic mail, and telegraphic negotiations and/or amendments to offers shall not be accepted.

Your submission must be uploaded, submitted, and finalized prior to the closing time on **November 6, 2026 @ 3:00 PM**. We strongly recommend that you give yourself sufficient time and at least ONE (1) day before the Closing Time to begin the uploading process and to finalize your submission.

SECTION 5

SELECTION CRITERIA

Proposals will be evaluated using the criteria in the table below:

Evaluation Criteria	Max Points
1. Audit quality, independence and responsibility	12
2. Relevant DSO, higher-education and service experience	18
3. Engagement team, capacity and continuity	17
4. Audit approach, risk coverage, schedule and client burden	18
5. Technology, analytics, AI and cybersecurity	10
6. Governance communication, transition and continuous improvement	5

7. Evaluated five-year price and fee certainty	20
Total	100

SECTION 6

PROPOSAL REQUIREMENTS

To facilitate analysis of its offer, the Proposer is to prepare its offer in accordance with the instructions outlined in this section. If the Proposer's offer deviates from these instructions, such offer may, at DSO's sole discretion, be REJECTED.

DSOs EMPHASIZES THAT THE PROPOSER CONCENTRATE ON ACCURACY, COMPLETENESS, AND CLARITY OF CONTENT. The Proposer is encouraged to use sections and tabs that are clearly identified and number and label all parts, pages, figures, and tables in its proposal submittal/offer. Additional tabs may be appended which contain any other pertinent matters that the Proposer wishes UCF to take into consideration in reviewing the offer. The Proposer's response to this ITN must be submitted via UCF's Bonfire Web Portal, as listed in **Section 4**.

1. Audit Quality, Independence, and Responsibility

- a. Describe your firm's overall audit philosophy and how it promotes audit quality, professional skepticism, and objective decision-making.
- b. Explain your firm's quality control and quality assurance processes that ensure compliance with applicable auditing standards.
- c. Describe your firm's most recent peer review results and any corrective actions taken as a result of findings or recommendations.
- d. Describe how your firm ensures consistency and quality across engagement teams, offices, and service lines.
- e. Provide a statement affirming your firm's independence and ability to perform the engagement in accordance with all applicable professional standards.
- f. Disclose any current, prior, or potential relationships with the University, DSOs, affiliated entities, board members, executives, or employees that could create an actual or perceived conflict of interest.
- g. Describe the policies and procedures your firm uses to monitor and maintain auditor independence throughout the engagement.
- h. Explain how your firm addresses situations that may impair independence or objectivity.
- i. Describe any disciplinary actions, investigations, sanctions, litigation, or regulatory findings related to audit services within the past five years.
- j. Describe your firm's approach to ethical conduct, accountability, and professional responsibility.

2. Relevant DSO, Higher-Education, and Service Experience

- a. Higher Education and Affiliated Entity Experience: Describe your firm's experience providing audit services to public higher education institutions and their affiliated organizations. If currently providing services to any of the DSOs included in the ITN,

please clearly note in your response.

For each entity type listed below that your firm is proposing to audit, describe your experience and provide representative engagements completed within the last five (5) years:

- i. Research Foundations and Research Organizations
- ii. Athletics Associations and Intercollegiate Athletics Programs
- iii. Stadium, Arena, Convocation Center, and Auxiliary Operations
- iv. Academic Health Systems, Medical Schools, Faculty Practice Plans, and Health-Related Entities
- v. Financing Corporations, Capital Financing Organizations, and Similar Debt-Issuing Entities
- vi. Other affiliated organizations with comparable complexity

For each entity type above include:

- i. Client name
 - ii. Type of organization
 - iii. Scope of services
 - iv. Years served
 - v. Annual revenues, as assets or other measures of size
 - vi. Applicable accounting framework (GASB, FASB, or both_
 - vii. Unique accounting, reporting compliance or governance considerations addressed
- b. Accounting and Reporting Standards Experience: Describe your firm's experience auditing organizations that prepare financial statements under each of the following standards. Identify the number of current clients and representative engagements for each category:
- i. Governmental Accounting Standards Board (GASB) standards, including public higher education institutions.
 - ii. Financial Accounting Standards Board (FASB) standards, including not-for-profit organizations, foundations, DSOs, research foundations, and affiliated entities.
 - iii. Organizations with reporting environments requiring coordination between GASB and FASB financial reporting.
 - iv. Federal awards subject to Uniform Guidance and Single Audit requirements.
 - v. State regulatory and oversight requirements applicable to higher education institutions and affiliated entities.
 - vi. Governing boards, foundations, athletics boards, healthcare governing bodies, and other complex governance structures.

Provide examples demonstrating how your firm coordinated audits across multiple affiliated organizations operating under different accounting standards and governance structures.

3. Engagement Team, Capacity, and Continuity

- a. Identify the proposed engagement partner, engagement quality reviewer, audit manager, and other key personnel assigned to this engagement.
- b. Describe the qualifications, certifications, higher education, affiliated entity audit experience and relevant expertise of each proposed team member.
- c. Explain the role, responsibilities, and anticipated involvement of each proposed team member.
- d. Provide the anticipated level of effort for each key team member, including estimated hours and percentage of time dedicated to this engagement during planning, fieldwork, reporting and peak audit periods.
- e. Describe your firm's experience working together as the proposed engagement team, including the length of time team members have served together on similar engagements.
- f. Demonstrate your firm's staffing capacity to support the DSO audit engagements proposed under this solicitation. Include:
 - i. Total number of partners, managers, seniors and staff available to support higher education and governmental audits
 - ii. Specific personnel your firm commits to the DSO
 - iii. A staffing matrix showing the resources assigned to each proposed DSO engagement
 - iv. Number and nature of other major engagements scheduled during the July through September audit period.
 - v. How your firm will manage competing client demands and ensure sufficient resources remain available to meet DSO deadlines.
 - vi. Maximum number of concurrent engagements the proposed team typically manages during peak periods. .
- g. Identify backup personnel and contingency resources that would be available if key staff become unavailable, workload demands increase, or unexpected circumstances arise during the engagement.
- h. Explain how your firm will ensure continuity of service and maintain schedule adherence throughout the contract term.
- i. Provide staff retention statistics for the past three years for partners, managers, and professional audit staff, and describe your succession planning practices.
- j. Explain your process for replacing key personnel. Identify any circumstances under which substitutions may occur, the qualifications required for replacement personnel and the DSO's right to review and approve changes to key personnel.
- k. Identify any work that will be performed by subcontractors, specialists, shared-service personnel or offshore resources. Describe their roles, locations, level of involvement and the quality control and oversight procedures that will be applied.
- l. Provide a narrative describing why your firm is confident it possesses sufficient staffing capacity to successfully audit one, many, or all University engagements within the required July through September reporting cycle without delays or degradation in service quality.

4. Audit Approach, Risk Coverage, Schedule, and Client Burden

- a. Describe your proposed audit methodology and approach for this engagement.
- b. Explain how you develop a risk-based audit plan and determine audit priorities.
- c. Describe your approach to evaluating internal controls, financial reporting risks, fraud risks, information technology risks, and compliance risks.
- d. Describe how your audit approach would address risks unique to higher education and affiliated organizations.
- e. Explain how your firm will coordinate work across multiple entities or reporting units when applicable.
- f. Provide a proposed annual audit schedule, including key milestones and deliverables.
- g. Describe how your firm manages unexpected issues, emerging risks, or changing circumstances during an audit.
- h. Explain how your firm minimizes disruption to management, faculty, staff, and operational departments.
- i. Describe your request management process and how you reduce duplicate requests for information.
- j. Provide examples of process improvements you have implemented to reduce client burden while maintaining audit quality.
- k. Describe your approach to communicating significant findings, control deficiencies, and recommendations throughout the engagement.

5. Technology, Analytics, AI, and Cybersecurity

- a. Describe the audit technologies, platforms, and tools your firm uses to support audit planning, fieldwork, testing, and reporting.
- b. Explain how data analytics are incorporated into your audit methodology.
- c. Provide examples of how analytics have improved audit quality, risk identification, or efficiency.
- d. Describe how your firm uses artificial intelligence (AI), machine learning, automation, or other emerging technologies in the audit process.
- e. Explain the governance, controls, validation procedures, and human oversight applied to AI-enabled audit tools.
- f. Describe your firm's cybersecurity program and information security framework.
- g. Explain how confidential University and DSO data will be protected throughout the engagement.
- h. Describe your firm's procedures for data encryption, access control, data retention, and secure data disposal.
- i. Provide information regarding any cybersecurity certifications, assessments, audits, or independent security reviews completed within the last three years.
- j. Describe how your firm identifies and addresses technology-related risks that may impact the audit engagement.

6. Governance Communication, Transition, and Continuous Improvement

- a. Describe your approach to communication with management, audit committees, governing boards, and other stakeholders.
- b. Explain how significant findings, emerging risks, and critical issues will be communicated throughout the engagement.

- c. Provide examples of executive-level reporting deliverables produced for boards and audit committees.
- d. Describe your process for onboarding a new client.
- e. If transitioning from an incumbent auditor, describe your transition plan to ensure continuity of service and minimize disruption.
- f. Explain how institutional knowledge is retained and transferred across audit cycles.
- g. Describe your process for soliciting client feedback and evaluating engagement performance.
- h. Explain how your firm identifies opportunities for continuous improvement in audit quality, efficiency, and client service.
- i. Provide examples of recommendations or best practices that resulted in measurable improvements for comparable clients.
- j. Describe how your firm stays current with changes affecting higher education, not-for-profit organizations, and affiliated entities.

7. Five-Year Fee Schedule

Firms may submit pricing for one DSO, multiple DSOs, or all DSOs.

- a. Provide a detailed five-year pricing proposal for all services included in the scope of work. See Appendix II
- b. Identify the fixed annual fee for each year of the contract term.
- c. Identify any cost savings, discounts, pricing reductions or operational efficiencies that would be available if the firm is awarded multiple engagements or the broader portfolio of audits.
- d. Describe all assumptions used in developing your pricing proposal.
- e. Identify any services, activities, or deliverables that are excluded from the proposed fees.
- f. Provide hourly billing rates by labor category for any additional services not included within the fixed fee.
- g. Describe your firm's approach to managing costs while maintaining service quality.
- h. Explain how fee increases, if any, would be determined during the contract term.
- i. Identify potential circumstances that may result in additional fees and explain how those fees would be calculated and approved.
- j. Describe any pricing guarantees, fee caps, or cost-containment strategies offered by your firm
- k. Explain how your firm will provide fee predictability and budget certainty over the full five-year evaluation period.

SECTION 7

Terms and Conditions

1. The UCF DSOs reserve the right, in its sole discretion, to accept or reject any and all proposals, to waive any irregularities or informalities in any proposal or in the proposal process, and to accept or reject any items or combination of items. If the UCF DSOs determine to move forward with the award(s), the award(s) will be to the firm(s) whose proposal best complies with the

requirements set forth in this ITN and whose proposal, in the opinion of the DSOs is best, taking into consideration all aspects of the offeror's response. The DSO's decision is final and non-appealable. The DSOs may negotiate further with proposers on conditions, terms, and price of the proposal.

2. Changes to this ITN may be made by and at the sole discretion of the DSOs. Changes will be accomplished via an addendum that will be forwarded to all perspective proposers. Perspective proposers must acknowledge any addendum by signing and returning the addendum with their proposal.
3. The DSOs will not be liable for any expenses incurred in connection with the preparation of a response to this ITN.
4. Federal, State, and local laws, ordinances, rules and regulations that in any manner affect the items covered herein apply. Lack of knowledge by the Respondent will in no way be a cause for relief from responsibility.
5. No successful proposer may assign any portion of the contractual agreement between the parties without prior written authorization by the University and the DSOs listed herein.
6. Warranties – The proposer, in submission of its proposal, warrants to the University and the DSOs that it will comply with all applicable federal, state and local laws, regulations and orders in providing the services under the proposed documents.
7. The DSOs will require that the Proposer(s) selected will not discriminate under the contract against any person, in accordance with federal, state and local governments' regulations.
8. The DSOs also reserve the right to further negotiate all terms and conditions of the proposal along with all fees and expenses.
9. The DSOs will require the Proposer(s) selected make an affirmative statement to the effect that their retention shall not result in conflict of interests with any party which may be affected under this program.
10. The successful firm(s) must execute an agreement acceptable to the DSOs indemnifying and holding harmless the Corporation, its officials, officers, employees, and agents from all claims.
11. Auditor shall disclose all material uses of artificial intelligence, machine learning, generative AI, or autonomous agents proposed in performing the Services. Auditor may use only firm-approved, access-controlled tools identified in an approved AI Use Schedule. Auditor shall not submit University or DSO data to a public or consumer AI service; use such data, prompts, outputs, or metadata to train or improve a general model; or permit a model to make or execute an unreviewed professional judgment, transaction, filing, confirmation, audit conclusion, or report. Auditor remains fully responsible for the accuracy, completeness, security, confidentiality, reproducibility, professional review, and standards compliance of all work. Material output shall be validated against authoritative evidence and documented sufficiently for engagement review. Auditor shall provide advance notice of material changes and promptly report any AI-related

incident. UCF may prohibit a tool or use case and may require secure deletion and written certification.

12. Secure Handling of UCF Data

The University requires Proposers and other third parties to review, accept, and integrate secure data handling requirements as part of any contract, agreement, or Service Level Agreement (“SLA”) that involves the storage, transmission, processing, or collection of UCF data, or access to UCF data, by the Proposer. This Agreement is intended to ensure that UCF’s security and compliance requirements are outlined and followed by the Proposer. Additional agreements may be required depending on the data involved. Visit <http://www.infosec.ucf.edu/vrm> for additional information.

13. E-Verify

To the extent that Proposer meets the definition of “Contractor” or “Subcontractor” under Section 448.095, Florida Statutes, Contractor agrees that it and any Subcontractors it utilizes under this agreement are registered with and use the E-Verify system as required by Section 448.095, Florida Statutes.

14. Foreign Principal

Contracting party represents it is not a Foreign Principal as defined in Florida Statute 288.860. Contracting party shall inform DSO if it becomes a Foreign Principal during the term of this Agreement.

15. Human Trafficking

If contractor is not a governmental entity under Section 287.138(1), Florida Statutes, contractor agrees that, prior to any contract being executed, renewed, or extended between the parties, it shall comply with the requirements of Section 787.06(14), Florida Statutes, by providing University with an affidavit signed by an officer or representative of contractor under penalty of perjury attesting that contractor does not use coercion for labor or services, as defined in that section.

Appendix 1 -- UCF Direct Support Organizations

Direct Support Organization	Information/Details	Services Needed (ie, financial audit, compliance audit, tax services, etc.)
Central Florida Clinical Practice Organization	Description: An affiliated organization of the University. Purpose: Provides administrative services for the clinical mission of the College of Medicine, including the billing and collecting of professional fees and direct payment of operating expenses. CFCPO is the sole member of UCF Clinical LLC which contracts with a professional employment organization to provide staffing to UCF Health clinics. Budget: FY 27 - \$53 million https://www.ucf.edu/leadership/dso/CFCPO/	Financial Audit Form 990
UCF Finance Corporation	Description: A blended component unit of the University, established 2007. Purpose: To assist in financing the construction of facilities located on the Health Sciences Campus at Lake Nona and other projects on behalf of the University. Facilities constructed through the Corporation are owned and operated by the University. The Corporation receives approximately \$4.0 million annually from the University to fund debt service and administrative costs for the following fiscal year. Budget: FY 27 - \$4.0 million Website: UCF Finance Corporation - UCF Leadership	Financial Audit Note: Exempt from 990 tax filing

UCF Stadium Corporation	Description: A discrete component unit of the University, established 2005. Purpose: To finance, construct and operate a stadium on behalf of the University and UCF Athletics Association. Facilities constructed through the Corporation are owned and operated by the University. The Corporation receives pledged revenues, rent and guaranteed royalty payments from UCF Athletics Association which are more than sufficient to fund its debt service and operating costs. Excess unrestricted revenues are transferred back to UCF Athletics Association to fund its operations. Budget: FY 27 - \$18.5 million unrestricted + \$10.3 million restricted Website: UCF Stadium Corporation - UCF Leadership	Financial Audit Note: Exempt from 990 tax filing
UCF Convocation Corporation	Description: A discrete component unit of the University, established 2005. Purpose: To finance, construct and operate residential halls, a convocation center, and surrounding retail spaces on behalf of the University. Facilities constructed through the Corporation are owned and operated by the University and a third-party event promoter under the oversight of a university-appointed Chief Executive Officer. Budget: FY 27 - \$52.0 million Website: UCF Convocation Corporation - UCF Leadership	Financial Audit Note: Exempt from 990 tax filing, but files a 990-T

UCF Academic Health	Description: A discrete component unit of the University. Purpose: To develop and maintain clinical initiatives and affiliated partnerships that will serve the education, research, and clinical missions of the College of Medicine. Maintains 20% ownership in the UCF Lake Nona Hospital joint venture. Budget: FY 27 - \$7.5 million https://www.ucf.edu/leadership/dso/ucf-academic-health/	Financial Audit 990 Tax Form (including Schedule H)
UCF Athletics Association, Inc.	Description: A discrete component unit of the University. Purpose: To operate the NCAA Division 1 intercollegiate athletics programs on behalf of the University. The University has been a member of the Big 12 Conference since July 2023. The Association's operations are supported by NCAA and conference distributions, student athletic fees assessed by the University, ticket and ticket-related transactions, sponsorship revenue, philanthropic gifts, non-cash support provided by the University to fund athletic scholarships and Title IX compensation and benefits, as well as the release of excess unrestricted revenue from UCF Stadium Corporation (described above). Leadership continues to target debt reduction and maintain operating reserves in a rapidly evolving athletics landscape reflecting a commitment to strengthen the Association's long-term financial position. Employees: Approx. 300 (226 FT)	Financial Audit NCAA Agreed Upon Procedures Note: Exempt from 990 tax filing, but files a 990-T 5500 Report (health insurance) 403(b) audit for retirement

	Website: UCF Athletics Association - UCF Leadership www.ucfknight.com	
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UCF Research Foundation, Inc.	Description: A discrete component unit of the University. Purpose: The UCF Research Foundation (UCFRF) is a nonprofit University Direct-Support Organization established under Florida law to receive, hold, invest, and administer property and funds exclusively for the benefit of the University of Central Florida. Operating in close coordination with the University's Office of Research, the Foundation's core is to promote, encourage and provide assistance to the research activities of University faculty, staff and students. UCFRF accepts and administers contracts, grants, and other sponsored activities as well as appropriate donations, the majority coming from private funds. In addition, UCFRF provides the mechanism for making UCF discoveries, inventions, processes and work products available to the public. The UCFRF also assists with the economic development initiatives of the University. From a fiscal and compliance perspective, this structure allows UCFRF to maintain transparent fiduciary oversight over sponsored programs, intellectual property commercialization, and economic development activities, ensuring all operations directly advance the public-educational mission of the University. Budget: FY 27 - \$28.4 million	Financial Audit Form 990
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	Website: https://www.research.ucf.edu/for-researchers/research-foundation/	
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Appendix 2

Fee Schedule

Your proposal should enumerate a fixed fee for each DSO the firm is proposing for and for each fiscal year. In the case where audit, tax or other services are required, please provide a price for each service.

Firms may submit pricing for one DSO, multiple DSOs, or all DSOs.

	Year 1 FY 28 (07/01/27 – 06/30/28	Year 2 FY 29 (07/01/28 – 06/30/29	Year 3 FY 30 (07/01/29 – 06/30/30	Year 4 FY 31 07/01/30– 06/30/31	Year 5 FY 32 07/01/31– 06/30/32
Central Florida Clinical Practice Financial Audit					
Form 990					
UCF Finance Corporation Financial Audit					
UCF Stadium Corporation Financial Audit					
UCF Convocation Corporation Financial Audit					
Form 990-T					
UCF Athletics Association Financial Audit					
NCAA Agreed upon Procedures					
Form 990-T					
5500 Report					
403(b) Audit for Retirement					
UCF Research Foundation, Inc. Financial Audit					
Form 990					
UCF Academic Health Financial Audit					
Form 990 (including Schedule H)					

Describe any discounts or considerations for being awarded one DSO, multiple DSOs, or all DSOs.

Provide a fee schedule for additional services that may be required beyond the scope of the audit engagement and related services.

Classification	Hourly Rate
Partner	
Senio Manager	
Manager	
Senior Staff	
Staff	
Administrative/Other Personnel	

List any other categories of ancillary expenses that may be billed.

Appendix 3 – Submission Instructions for Suppliers

Please follow these instructions to submit via our Public Portal.

1. Prepare your submission materials:

Requested Information

Name	Type	# Files	Requirement
Proposal	File Type: PDF (.pdf)	Multiple	Required

Requested Documents:

Please note the type and number of files allowed. The maximum upload file size is 1000 MB.

Please do not embed any documents within your uploaded files, as they will not be accessible or evaluated.

2. Upload your submission at:

<https://ucfprocurement.bonfirehub.com/opportunities/257106>

Your submission must be uploaded, submitted, and finalized prior to the Closing Time of **Nov 06, 2026 3:00 PM EST**. We strongly recommend that you give yourself sufficient time and **at least ONE (1) day** before Closing Time to begin the uploading process and to finalize your submission.

Important Notes:

Each item of Requested Information will only be visible after the Closing Time.

Uploading large documents may take significant time, depending on the size of the file(s) and your Internet connection speed.

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