

# The Children's Trust Pre-Qualified Program-Specific Auditing Services Requirements

To ensure high quality standards, The Children's Trust has established a Pre-Qualified Program-Specific Auditing Services list, which is designed to be inclusive and allow for rolling admissions. The Children's Trust will only reimburse the cost of a Program Specific Audit, as delineated in our budget guidelines, if a provider chooses a licensed Certified Public Accounting Firm that is part of our pre-qualified list and:

1. Participates in the American Institute of Certified Public Accountants (AICPA) and/or the Florida Institute of Certified Public Accountants (FICPA) peer review program by submitting their triennial system review report with a passing score. The system review report must include a statement that engagements performed under the *Government Auditing Standards* were selected for review and;
2. Documents adequate experience in governmental accounting and/or non-profit accounting where a Certified Public Accountant applied *Government Auditing Standards* in previous audit engagements and;
3. Demonstrates completion of an annual training session sponsored by The Children's Trust.