

REQUEST FOR PROPOSALS

Fiscal and Compliance Audit Services
SRTA Solicitation Number: S-00009

Issued: 08/11/2021

Performance Period: Ends April 30, 2024 (with option for two additional years, through April 30, 2026)

Payment Method: Not to exceed cost for each audit. SRTA will reimburse with progress payments based on percentage of work complete on deliverables.

Submissions Due: 3:00 p.m. PDT on Wednesday, September 1, 2021

Interested applicants must [subscribe](#) to SRTA's bid posting webpage to receive notices when information and possible RFP addenda become available.

Shasta Regional Transportation Agency
1255 East Street, Suite 202
Redding, CA 96001
(530) 262-6190



2021 SRTA Board Members and Agency Partners

Board Members

Greg Watkins, Chair
Baron Browning, Vice Chair
Joe Chimenti
Mark Mezzano
Leonard Moty
Mary Rickert
Kristen Schreder

Affiliation

City of Shasta Lake
City of Anderson
County of Shasta, District 1
City of Redding and Redding Area Bus Authority
County of Shasta, District 2
County of Shasta, District 3
City of Redding

Agency Partners

Caltrans, District 2
City of Anderson
City of Redding
City of Shasta Lake
County of Shasta
Redding Area Bus Authority (RABA)
Dignity Health Connected Living (DHCL)
Healthy Shasta
North State Super Region (NSSR)
Pit River Tribe
Redding Rancheria (Yana, Wintu, Pit River)

Introduction

SRTA is seeking proposals from qualified Certified Public Accounting (CPA) firms to perform fiscal and compliance audit services for the fiscal years ending June 30 of 2021, 2022, and 2023, with the option to extend the contract for two additional years upon mutual written agreement.

Background

Shasta Regional Transportation Agency (SRTA) is the designated Metropolitan Planning Organization (MPO) for the Shasta County region. Member agencies are the cities of Anderson, Redding, and Shasta Lake, the county of Shasta and the Redding Area Bus Authority (RABA). Information regarding SRTA, regional plans and programs, and this procurement are available online at www.srta.ca.gov. SRTA administers federal and state funds for transportation planning and public transportation, including local Transportation Development Act (TDA) funds.

The previous audit contract for SRTA's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2020, was \$31,212.

Audit requirements can be found online in the [2018 Transportation Development Act \(TDA\) Statutes and California Code of Regulations](#). The [most recent SRTA fiscal audit](#) is available on the SRTA website. The individual or firm should determine SRTA's and claimant's compliance or non-compliance with the TDA by performing audit tasks in accordance with TDA statutes. The audit reports must include certification of compliance with TDA regulations.

Auditing Standards

Audits shall be in accordance and compliance with:

- Government Accounting Standards Board (GASB)
- The Single Audit Act of 1984 (as amended)
- The U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non Profit Organizations*
- The U.S. Office of Management and Budget Circular A-133, *Compliance Supplement*
- California Government Code
- California Code of Regulations
- Public Utilities Code
- The Transportation Development Act
- [SRTA policies and procedures \(found online\)](#)

Project Scope of Work

The scope of the audit includes SRTA's Metropolitan Planning Organization Fund, Local Transportation (TDA) Fund, State Transit Assistance (STA) Fund, Non-motorized Projects Fund, TDA Loan Fund, and a 2% Bicycle & Pedestrian Fund. SRTA also has two building rental enterprise funds.

SRTA may receive a grant to operate an intercity bus system between Redding and Sacramento. This activity would be accounted for as a propriety fund and may begin in the 2022-23 fiscal year. The fee for any additional audit work required for this fund would be negotiated only if SRTA successfully obtained the grant.

Deliverables

- The Annual Comprehensive Financial Report (ACFR). The ACFR should include, but not be limited to the following:
 - A management discussion and analysis
 - A financial section including:
 - Government-wide financial statements
 - Fund financial statements
 - Balance Sheet
 - Reconciliation of fund balance to the agency's net position
 - Statement of Revenues, Expenditures and Changes in Fund Balance
 - Reconciliation of statement of revenues, expenditures, and changes to the agency's activities
 - Statement of Net Position
 - Statement of Revenues, Expenses, and Changes in Net Position
 - Statement of Cash Flows
 - Notes to financial statements
 - Required and other supplementary Information and schedules, including:
 - Budgetary Comparison Schedules
 - Schedule of the Proportionate Share of Net Pension Liability and Related Ratios
 - Schedule of the Contributions
 - Schedules required with other post-employment benefits plan
 - A statement of allocations and disbursements (Local Transportation and State Transit Assistance Funds)
 - Schedule of Cost Allocation Plan Reconciliation and Indirect Cost Allocation Carryover
 - Schedule of Expenditures of Federal Awards
 - Notes to the Schedule of Expenditures of Federal Awards
 - Schedule of Findings and Questioned Costs- federal programs and Transportation Development Act

The auditor will be responsible for the preparation and typing of the audits.

- Complete the ACFR by the April board meeting.
- Determination of non-transit claimants' compliance with [California Code of Regulations \(CCR\) 6666](#)
- Determination of transit claimants' compliance with [21CCR 6667](#)
- Prepare and submit single audit to the Federal Audit Clearinghouse
- The consultant shall provide the following number of hard copy documents and electronic copies of all deliverables in SRTA-compatible formats, for editing and posting on the agency website:
 - Provide three printed and bound copies of each report
 - One electronic copy of the audit reports in PDF/A format

Options

An option for two additional years upon mutual written agreement between the Consultant and SRTA. Mutual agreement must be reached 60 days prior to the expiration of the Contract.

Timeline

SRTA will provide audit work papers by November 15 of each year. The Consultant will provide a draft audit to SRTA by February 14, with a Fiscal Committee presentation in April.

SRTA will prepare financial statements ready for typing by the individual CPA firm for the first year. SRTA will update the typed financial statements in each of the remaining years. The CPA is expected to review the financial statements and provide the appropriate opinions

Proposal Contents

Written proposals shall not exceed 35 pages (including attachments). At a minimum, the following information should be included and clearly labeled:

1. Transmittal letter--signed by an officer who may contractually bind the business, with a description of the firm containing the firm name, firm address, firm's status as a DBE or non-DBE, age of the firm, NAICS code, and annual gross receipts (may be a range). The proposal shall be a firm offer through November 15, 2021, and contain a statement to that effect. The proposal shall contain a statement that all activities performed within the proposed scope of work will be performed at a not-to-exceed price.
2. Statement of understanding of the scope of work.
 - Discussion of a technical approach and management approach.

3. List of the personnel on the project team, including a summary of their qualifications and work experience (resumes may be included as an attachment). This includes sub-consultants proposed for use.
4. Representative list of similar projects completed within the last five years including: project description and services provided, budget and schedule performance, and contact information for the client reference.
5. Work plan and schedule to complete the project scope of work identifying milestones and deliverables.
 - Cost proposal worksheet, including: fee schedule on a time (by personnel) and materials basis; cost by task; and total cost to complete the project. The cost proposal shall be fully inclusive of all services, overhead, and direct expenses.
6. How the respondent heard of the procurement.

RFP Questions, Contact Person, and Schedule

Questions

Questions concerning this RFP will be responded to collectively and made available for interested applicants via the SRTA website. All inquiries must be submitted via email no later than 3:00 p.m. PST/PDT on Wednesday, August 18, 2021, to the below contact person.

Questions taken from prospective vendors, and responded to by SRTA staff, will be reported on SRTA’s bid posting webpage. All questions and responses will be posted on the [SRTA website](#) no later than Wednesday, August 25, 2021. Interested applicants must subscribe to SRTA’s bid posting webpage at <http://www.srta.ca.gov/bids.aspx> so that they are notified of any addenda to the RFP, or for responses to questions received.

Contact Person

Jessica Carlson, Chief Fiscal Officer
srta@srta.ca.gov

Schedule

The RFP schedule follows.

Tasks	Deadline
Release RFP	08/11/2021
Interested Vendor Questions Due	3:00 p.m. PDT, 08/18/2021
SRTA Response to Vendor Questions	No later than 08/25/2021
Vendor Proposals Due	3:00 p.m. 09/01/2021 (no

	postmarks accepted)
Evaluation and Ranking of Proposals	09/03/2021
Interviews (if necessary)	09/06/2021 – 09/10/2021
Consultant-SRTA Contract, including Budget and Scope of Work	09/13/2021 – 09/17/2021
SRTA Executive Director Approval	09/17/2021
Contract Start	09/20/2021

Proposal Evaluation

A panel will be formed to evaluate the proposals and make a recommendation in consultation with the executive director, which may go to the SRTA Board of Directors for approval. The proposal evaluation will be based on the scoring criteria presented in Figure 2. In unusual circumstances where a recommendation cannot be made based on the proposals alone, the highest ranked consultants may be invited to an interview. Should interviews be held, SRTA will provide a list of questions and evaluation criteria before the interviews. Presentations will be allowed, with a specified time limit.

Figure 2 – Proposal Scoring Criteria

Criteria	Maximum Possible Score
Technical Capacity and Approach <ul style="list-style-type: none"> • Thoroughness of proposal and meeting the RFP project scope of work and the project’s overarching objectives • Understanding of project • Work plan and schedule • Technical approach and methodology • Prior experience • Any appropriate project enhancements 	45
Project Management <ul style="list-style-type: none"> • Qualifications and similar experience of the consulting firm and project team • References 	25
Value <ul style="list-style-type: none"> • Hourly fee schedule • Value provided for proposed fee 	25
Disadvantaged Business Enterprise (DBE)	5
TOTAL POINTS	100

Contract Amount and Award

The anticipated start date is September 20, 2021, with an April 30, 2024 contract expiration, before options are exercised. Consultant selection will be based on a combination funding availability and the value of the services to be provided.

Barring any delays (i.e., the need for a budget amendment, extension of the RFP response date, etc.), the SRTA Executive Director will consider the proposed technical services agreement for approval by September 17, 2021. The agreement is not in force until approved by the SRTA Executive Director and written authorization to proceed is provided to the selected consultant.

Standard Consulting Agreement

SRTA's standard Technical Services Agreement (TSA) will be used for the agreement between SRTA and the selected consultant. SRTA's TSA template can be found [here](#).

Protest Procedure

This protest procedure constitutes the sole administrative remedy available to consulting firms under this procurement. SRTA's [protest policies and procedures](#) can be found on the SRTA website.

Debriefing

SRTA will provide an informal debriefing to interested consultants not selected for this contract upon request, once a final contract has been negotiated and executed.

Proposal Submittal

Please submit consultant proposals to:

Shasta Regional Transportation Agency
Attn: Jessica Carlson
1255 East Street, Suite 202
Redding, CA 96001
srta@srta.ca.gov

Submittals must be received at the SRTA office before **3:00 p.m. PDT on 09/01/2021**. No proposals will be accepted after this time. **Postmarks are not acceptable**. Consultants may forward their proposal by email or by mail, or delivery service. Proposal receipt will be acknowledged by email.

The cost of preparing and submitting a proposal, pre-contract meetings, and participating in an interview—if held—are at the sole expense of the proposer. SRTA reserves the right to reject any or all proposals, and to waive any informality, technical defect, or clerical error in any

proposal at SRTA's discretion. Solicitation of proposals in no way obligates SRTA to contract with any firm or individual. The decision to approve and award a contract is at the discretion of SRTA.

Qualified audit firms are encouraged to review and respond to SRTA's separate request for proposals for the 2018/19, 2019/20, and 2020/21 triennial performance audit. All proposals are due by September 1, 2021.

Additional Information and Terms

Public Records Act: All proposals submitted in response to the RFP will become the exclusive property of SRTA. At such time as a contract is executed, all bids and proposals related to that contract become a matter of public record and will be regarded as public records and subject to the Public Records Act (Gov. Code Section 6254 et. seq.).

If consultant feels that any information in their proposal is "proprietary" in nature, then consultant must provide a second proposal (clearly labeled) with that information removed, which would be shared in the event of any Public Records Act request. Otherwise, their submitted proposal will be provided in the event of a Public Records Act request and consultant, by submitting a proposal to this RFP, waives any claims against and hold SRTA harmless for the release of their proposal.

In the event of litigation concerning the disclosure of any records, SRTA's sole involvement will be as a stakeholder, retaining the records until otherwise ordered by a court. The proposer, at its sole expense and risk, shall be fully responsible for any, and all, fees for prosecuting or defending any action concerning the records and shall indemnify and hold SRTA harmless from all costs and expenses, including attorney's fees, in connection with, any such action.

Modification or Withdrawal of Proposal: Any proposal received prior to the deadline may be withdrawn or modified either personally, through e-mail, or by written request of the consultant. To be considered, the modification must be received in writing (email acceptable) prior to the deadline. Proposals may be withdrawn following the proposal deadline for good cause; please consult with the RFP contact person to discuss this.

RFP Addendum or Addenda: Any changes to the RFP will be made by written addenda issued by SRTA, and shall be considered part of the RFP. The RFP deadline may be extended dependent upon the nature of the changes issued. Upon issuance, such addenda shall be incorporated into the agreement documents, and shall prevail over inconsistent provisions of earlier issued documentation. Any addenda will be posted on-line only. It will be the consultant's responsibility to assure that all addenda are incorporated into the proposal as required according to all the terms and conditions for submittal of the proposal. In no event will SRTA modify the RFP with less than five (5) days remaining to the deadline, without extending the RFP deadline.

Verbal Agreement or Conversation: No prior, current, or post-award verbal conversations or agreement(s) with any officer, agent, or employee of SRTA shall affect or modify any terms or obligations of this RFP, or any contract resulting from this procurement.

Special Funding Considerations: Any contract resulting from this RFP will be financed with funds available to SRTA. The contract for this service is contingent upon the provision of these funds to SRTA. In the event these funds are reduced or eliminated, SRTA reserves the right to terminate or revise any contract.

DBE Requirement: SRTA has determined that disadvantaged business enterprises, as defined in 49 CFR Part 26, will have the opportunity to compete fairly for contracts financed, in whole or in part, with federal funds. For this procurement, SRTA has a disadvantaged business enterprise (DBE) goal of 17.6%. SRTA encourages respondents to include the participation of DBE businesses within your proposal.

Equal Employment Opportunity/Affirmative Action: In awarding a contract to a consultant, SRTA includes language within the contract which requires the consultant to certify their compliance with federal regulations.