

Attachment 1

**VENTURA COUNTY TRANSPORTATION COMMISSION**

**REQUEST FOR PROPOSALS  
FOR  
PROFESSIONAL TDA, SGR, PROPOSITION 1B AND LCTOP FINANCIAL AND  
COMPLIANCE AUDITING SERVICES**

**Date 01/05/2024**



**Thao Le  
Accounting Manager  
Ventura County Transportation Commission  
751 E. Daily Drive, Suite 420  
Camarillo, CA 93010**

## Table of Contents

<b>INTRODUCTION and BACKGROUND</b> .....	1
General Information .....	1
Description of Government .....	2
General Project Description .....	3
Working Paper Retention.....	4
Prior Reports and Work Papers .....	4
Irregularities and Illegal Acts .....	4
Use of Financial Statements and Reports .....	4
Term of Engagement.....	5
<b>PROPOSAL REQUIREMENTS</b> .....	5
Proposer Representation.....	5
Addenda.....	5
Questions .....	5
Proposal Dates .....	6
General Proposal Requirements .....	6
Proposal Evaluation.....	8
Contract .....	8
Insurance.....	9
<b>Attachment A – Scope of Services</b> .....	10
<b>Attachment B - Audit Cost Proposal and Estimated Hours</b> .....	13
<b>Attachment C - Certification Regarding Debarment, Suspension and Other Ineligibility and Voluntary Exclusion</b> .....	14
<b>Attachment D - Worker’s Compensation Insurance Certification</b> .....	15
<b>Attachment E - Professional Auditing Services RFP Evaluation Form</b> .....	16

**VENTURA COUNTY TRANSPORTATION COMMISSION  
REQUEST FOR PROPOSALS  
PROFESSIONAL TDA FINANCIAL AND COMPLIANCE AUDITING SERVICES**

**INTRODUCTION and BACKGROUND**

**General Information**

The Ventura County Transportation Commission (VCTC) is requesting proposals from qualified Certified Public Accountants to perform professional auditing services beginning with the fiscal year ending June 30, 2024. VCTC is contemplating a multi-year contract (three years) with a renewal option for two additional one-year terms to perform financial and compliance audits as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards and the U.S. Office of Management and Budget (OMB) Super Circular.

To be considered, five (5) printed copies and one electronic PDF (usb) of the proposal and bids must be submitted by 3:00 PM on Monday, February 12, 2024 to:

Ventura County Transportation Commission  
Thao Le, Accounting Manager  
751 E. Daily Drive, Suite 420  
Camarillo, CA 93010

There is no expressed or implied obligation for VCTC to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Proposals submitted are subject to public inspection and will be evaluated by a review committee.

During the evaluation process, VCTC reserves the right, where it may serve the agency's best interest, to request additional information or clarification from proposers, or to allow corrections of errors and/or omissions. At the discretion of VCTC, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

VCTC reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the VCTC and the firm selected.

It is anticipated the selection of a firm will be completed prior to April 5, 2024. Following the notification of the selected firm, it is anticipated that a recommendation and proposed contract will be prepared for review and approval by the Commission at its April 5, 2024 meeting. VCTC reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

## **Description of Government**

The Ventura County Transportation Commission was created by Senate Bill 1880 (Davis), Chapter 1136 of the Public Utilities Code in September of 1988. On January 1, 1989 VCTC became operational and assumed the resources and transportation responsibilities of the Ventura County Association of Governments (VCAG).

The Commission is responsible for establishing transportation policies, setting priorities and coordinating activities between the various transportation operators, agencies, cities and the County. Its mission is to create a more connected, resilient, equitable, and user-friendly transportation system for Ventura County. The Commission controls and/or reviews the allocation of federal, state and local funds for highway, transit, rail, aviation, bicycle and other transportation projects including but not limited to Federal Transit Administration funds (FTA), Congestion Mitigation and Air Quality Improvement Program funds (CMAQ), Surface Transportation Program funds (STP), State Transportation Improvement Program funds (STIP), Transportation Development Act funds (TDA), Local Transportation Fund (LTF), State Transit Assistance funds (STA), State of Good Repair (SGR), Public Transportation, Modernization, Improvement and Service Enhancement Account (PTMISEA), California Office of Emergency Service (CalOES), Low Carbon Transit Operations Program (LCTOP), etc. The Commission is also designated to act as the Airport Land Use Commission (ALUC), the Consolidated Transportation Service Authority (CTSA), the Sales Tax Authority and the Congestion Management Agency (CMA). The VCTC also manages the operation and expansion of the callbox system for the Service Authority for Freeway Emergencies (SAFE) and the Santa Paula Branch Line (SPBL).

The VCTC is currently governed by a seventeen-member board composed of one elected official from each of the ten cities, all five supervisors and two appointed citizens. In addition to the above membership, the Governor appoints an Ex-Officio member to the Commission, usually the Caltrans District Director. For more information about VCTC, please visit our website at [www.goventura.org](http://www.goventura.org).

The Commission, acting as the Regional Transportation Planning Agency (RTPA) is legally responsible for allocating and oversight of Transportation Development Act (TDA) funds, the major source of funds for transit in the County. Currently there are thirteen agencies who claim various funds. The TDA provides two major sources of funding: Local Transportation Fund (LTF), which is derived from a one-quarter of one cent state sales tax, and State Transit Assistance (STA), which is derived from the statewide sales tax on diesel fuel. The Commission also is responsible for oversight of the State of Good Repair (SGR) funds, Public Transportation, Modernization, Improvement and Service Enhancement Account (PTMISEA), California Office of Emergency Service (CalOES), Low Carbon Transit Operations Program (LCTOP).

## General Project Description

VCTC requires the professional services of qualified firm(s) of certified public accountants to provide audit and attestation services for the fiscal years ending June 30, 2024 through 2026 plus two one-year options for Fiscal Year ending 2027 and 2028. The services are for financial and compliance audits for the claimants of TDA funding (LTF Articles 3, 4, 8 and STA and SGR) as well as Proposition 1B and LCTOP funding.

The audit and attestation services shall be performed in accordance with the following:

- Generally accepted accounting principles (GAAP)
- Generally accepted auditing standards
- General Accounting Office (GAO) *Government Auditing Standards*
- Government Accounting Standards Board (GASB)
- Transportation Development Act Statutes and California Codes of Regulations (TDA Handbook)
- Proposition 1B regulations
- LCTOP regulations
- SGR regulations
- Special District, Transit District Reporting and Transportation Reporting requirements, as specified by the California State Controller

VCTC seeks a competitive solution to meet the requirements described below and is hereby issuing this Request for Proposals (RFP) to solicit proposals from qualified public accountants. For a complete description of the scope of services see Attachment A.

Below is the total number of audits by fiscal year for the last five years:

<b>TDA Audit by Fiscal Year</b>				<b># of Audit</b>
<b>Fiscal Year</b>	<b># of Audits</b>	<b>Hours Billed</b>	<b>Amount Billed</b>	<b>Extension Past Dec. 31</b>
2018/2019	34	2,106.75	\$113,000	2
2019/2020	35	1,553.75	\$110,000	8
2020/2021	35	1,543.50	\$110,000	10
2021/2022	35	2,108.50	\$110,000	11
2022/2023	36	*	*	*

*\* Fiscal Year 2022/2023 audits billing information not yet available at the time of the issuance of the RFP*

Please note that the above audit numbers do not include the audits for the City of Moorpark (5 audits) and Gold Coast Transit District (9 audits) that were handled through the local agencies. Gold Coast Transit District is included in the scope of this RFP beginning with Fiscal Year ending June 30, 2024. Please see Table 1, Claimants and Audits within Attachment A, Scope of Services, for more detail.

## **Working Paper Retention**

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years after the last year of the contract, unless the auditor is notified in writing by the VCTC of the need to extend the retention period. The auditor will be required to make working papers available, upon request, including, but not limited to the following parties or their designees:

- The Ventura County Transportation Commission
- California State Controller's Office
- California Department of Transportation
- U.S. General Accounting Office (GAO)
- Auditors of entities of which the VCTC is a sub recipient of grant funds
- Any agencies included in the scope of the audit

In addition, the auditor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance, if needed.

## **Prior Reports and Work Papers**

Conrad, LLP in Lake Forest, CA conducted the Ventura County Transportation Commission's most recent TDA financial and compliance audits. The work papers of the previous audits are the property of the previous auditor and may be viewed by the successful proposer. Copies of TDA audits from prior Fiscal Year including Fiscal year 2018/2019 through 2021/2022 are available on VCTC's website at [www.goventura.org](http://www.goventura.org) in the meeting archives for reference purposes but is not meant to limit the scope of work required. It is expected that all the Fiscal Year 2022/2023 audits will not be posted on VCTC's website until after March 2024 due to possible audit extensions.

## **Irregularities and Illegal Acts**

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of to the following parties: Executive Director; Agency Attorney and the Finance Director.

## **Use of Financial Statements and Reports**

VCTC shall be free to publish the audited financial statements (including the report of the independent auditor) as they see fit without obtaining prior permission from the auditor, provided that all of the following conditions have been met:

- The independent auditor's report accompanies the same complete set of financial statements for which an opinion was rendered.
- The financial statements are not used in a potentially misleading manner.
- No material subsequent event has occurred that might render the financial statements potentially misleading.

## **Term of Engagement**

It is the intent of VCTC to contract for the services presented herein for a term of three (3) years. VCTC reserves the right to extend the term of this contract for two (2) additional one-year terms subject to the satisfactory negotiation of terms, including a price acceptable to both the agency and the selected firm and concurrence of the VCTC's Board. The proposal package shall present all-inclusive audit fees for each year of the contract term.

Fees shall include costs for each year including the two additional one-year options. An itemized cost breakdown shall be submitted for all proposer's staff. VCTC requires the total costs be stated as a "not to exceed" basis. The "not to exceed" fee shall be inclusive of labor, travel, report preparation, printing, and all other expenses incurred by the auditor.

Fees shall be billed monthly based on work completed. Payments will be made in arrears. VCTC shall reimburse the auditor as promptly as practical after receipt of acceptable invoices which detail the expenses, hours worked and the period for which payment is requested.

## **PROPOSAL REQUIREMENTS**

### **Proposer Representation**

By submitting a proposal, each proposer represents that it:

- Has thoroughly examined and become familiar with the work described in Attachment A - Scope of Service
- Understands the requirements, nature of work and locations and matters that could affect the work as indicated in the proposal
- Has reviewed the sample contract
- Agrees to comply with all requirements set forth in this RFP and in the ensuing contract, if awarded

### **Addenda**

VCTC reserves the right to revise or amend the RFP documents prior to the stated proposal submitted deadline. Any such revisions will be made by written addenda to this RFP and posted on the Commission's website. Since such postings of addenda on the Commission's website is considered constructive notice of the document change, potential proposers are encouraged to check the Commission's website routinely for relevant postings.

### **Questions**

All requests for clarification and/or additional information shall be made by proposer in writing by emailing the project manager, Thao Le, at [tle@govventura.org](mailto:tle@govventura.org). All requests must be submitted before the stated deadline. The Commission will respond to all written questions within a reasonable time. If changes to the RFP document are required, a written addendum will be issued. Questions and responses will be posted on the Commission's website and are considered constructive notice. Potential proposers are encouraged to check the Commission's website routinely for relevant postings.

## Proposal Dates

The following is a list of key dates. VCTC reserves the right to modify this schedule if it is in their best interest to do so. If VCTC does modify the schedule, it shall provide written notice of such to all parties known to have received copies of this RFP.

<u>Activity</u>	<u>Date</u>
Proposal Release	January 8, 2024
Question deadline/cut-off	January 25, 2024 at 3:00 p.m.
Proposal due date	February 12, 2024 at 3:00 p.m.
Interviews (at VCTC's discretion)	Week of February 26, 2024*
Auditor selection/Board Approval	April 5, 2024*

\*Tentative dates subject to change at VCTC's discretion.

## General Proposal Requirements

Any inquiries concerning the request for proposals should be directed to Thao Le, Accounting Manager, via email at [tle@goventura.org](mailto:tle@goventura.org). Questions and answers will be posted on the VCTC website at [www.goventura.org](http://www.goventura.org) on the "Work with VCTC – Contracts" page. Contact with personnel of the agency other than the above regarding this request for proposals may be grounds for elimination from the selection process.

In response to the RFP, each proposer shall submit five (5) printed copies and one electronic PDF (usb) of the proposal and bids. Facsimiles, emails and electronic media shall NOT be accepted as submittal of printed copies. Materials shall be received at the VCTC office at 751 E. Daily Drive, Suite 420, Camarillo, CA 93010 no later than 3:00 p.m. on February 12, 2024 for a proposing auditor to be considered.

The proposal shall be limited to a maximum of 50 pages and include:

1. Title Page – A title page showing the request for proposals subject; the auditing firm's name; the name, address and telephone number of the contact person; and the date of the proposal. The proposal should also include a commitment to perform the work within the time period including a draft schedule and a statement that the proposal is a firm and irrevocable offer for 180 days and signed.
2. Introduction – Briefly introduce yourself including the size of the firm, the size of the governmental audit staff, and the principal supervisory and management staff you are anticipating assigning to this audit. Include affirmation that the proposer and all assigned key professional staff are properly licensed for public practice as a Certified Public Accountant in the State of California. Also include your on-going efforts to keep staff current and knowledgeable in governmental accounting practices as well as the interest in maintaining continuity of auditing staff assigned to clients over time. Indicate the person(s) authorized to make representations for and to bind the firm including their titles, mailing addresses, e-mail addresses and telephone numbers.



3. Qualifications – Explain your understanding of the work to be done and why the firm believes it to be best qualified to perform the engagement. Specifically include any experience with public transit and transportation and similar experience performing work as described in this RFP.
4. Peer Review, Litigation and Contract History – The firm is requested to submit a copy of its most recent external quality control review (peer review) with a statement whether the review included an examination of specific government engagements. The firm shall state whether it has been the subject of any disciplinary action within the last five years, or if any such action is pending by state regulatory bodies, professional organizations or current/prior clients. If such conditions exist, information is to be provided as to the circumstances and status of the disciplinary action.
5. Client Assistance – Explain how you assist your clients and how you will offer this to VCTC and their claimants with current TDA regulations and changes as they occur. Explain your availability to provide TDA guidance during the audit process as well as throughout the year.
6. References – The auditor’s general experience and reputation in the local government auditing/accounting field are an important part of the firm’s qualifications. Please include a minimum of three references with contact information, scope of work and dates of service that the firm performed similar services for. Also include a list of all current municipal and special district clients and services being performed. VCTC reserves the right to contact any or all of the listed references/clients regarding the audit services performed by the proposer.
7. Audit Methodology – The proposal should set forth a work plan and timeline, including your philosophy or approach to conducting the audit, major areas to be reviewed, the services to be performed as required. Proposers should include, but not be limited to, the following information on their audit approach with the audit for VCTC:
  - a. Proposed approach of the engagement with multiple agencies to be audited.
  - b. Approach to be taken in determining the laws and regulations that will be subject to audit test work.
  - c. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
  - d. Approach to be taken to gain and document an understanding of the agency’s internal control structure.
  - e. Approach in drawing sample size, testing of compliance with samples and the extent to which statistical sampling is to be used in the engagement.
  - f. Type and extent of analytical procedures to be used in this engagement.
  - g. Describe how you would tailor your services to meet the needs of the Commission.
  - h. Identify any special issues or problems that may be encountered with the services identified herein and how you would propose to address them.
  - i. Identify any potential hurdles to the delivery of the project.
  - j. Indicate whether the audits will be onsite, remote, or hybrid and why.
  - k. Identify method to communicate with VCTC staff on status of audit completion.
  - l. Identify how to complete audits in a timely manner and meet deadlines.

8. Certifications/Statements – The auditor shall provide VCTC with signed copies of:
  - a. Certificate Regarding Debarment, Suspension, and Other Ineligibility and Voluntary Exclusion (Attachment C)
  - b. Assurance of Compliance with Worker's Compensation Insurance Requirements (Attachment D)
  - c. A Statement assuring compliance with Equal Employment Opportunity Act.
  - d. A Statement assuring compliance with the California Fair Employment Practices Act
  - e. A Statement assuring compliance with Title VI of the Civil Rights Act of 1964
  
9. Price Proposal – The cost of each year's engagement should be listed separately as a "not to exceed" basis. Costs should be detailed by proposed staff and estimated hours for each year. All expense reimbursements will be charged against the total all-inclusive maximum price submitted in this proposal. Costs for the audits should be detailed separately. Price should include the cost of additional audits if needed. See Attachment B - Audit Cost Proposal for formatting example.

### **Proposal Evaluation**

VCTC staff shall examine and evaluate all proposals for the purpose of ascertaining their completeness and responsiveness to the provisions of this RFP. Proposers that do not meet the mandatory requirements as indicated in Attachment E will be eliminated from further consideration. The Commission may at its discretion schedule interviews as part of the evaluation process. If needed, "shortlist" of firms to be interviewed will be developed by Commission staff. It is anticipated that an interview of the shortlisted firms will be in the week of February 26<sup>th</sup>. Although the interview date is tentative and subject to change, please keep this week open. Firms will be notified as soon as the date is set. Failure to interview will cause the proposer to be eliminated from further evaluation. The top proposer will be invited to participate in contract negotiations with the VCTC for audit services. If these negotiations should fail to produce an agreement, the second ranked proposer will be invited to participate in contract negotiations. A recommendation for the award of a contract will be made to the VCTC Board.

Firms whose proposals are determined by VCTC to be non-responsive or unqualified, shall be notified of their rejection in writing by VCTC. Such notification shall be issued by VCTC after consideration of the proposal results by the VCTC Board.

The VCTC reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected. VCTC also reserves the right, without prejudice, to reject any or all proposals submitted. Award of the contract will be made to the independent audit firm, who, based on evaluation of all responses and criteria, is determined to be the best qualified to perform the audits.

Proposals will be evaluated by a review panel based on the criteria and rating system in Attachment E - Professional Auditing Services RFP Evaluation Form.

### **Contract**

A sample contract is provided in Attachment 2 - Sample Contract which is separate from this document. By submitting a proposal, the proposer represents that it has reviewed the attached Sample Contract and, other than through the question and answer process, will not seek to alter

or revise its terms and conditions and will comply with all requirements of the contract. Should the proposer have concerns, questions or recommended changes to the Sample Contract requirements, those concerns and requested changes must be specified in detail and submitted in writing to the Commission as set forth in the Questions section.

### **Insurance**

All proposers doing business with the Commission are required to obtain appropriate insurance coverage within the prescribed minimum limits set forth in Attachment 2 - Sample Contract. The required insurance certificates must comply with all requirements of the standards as shown in the contract and must be provided upon executed contract and prior to commencement of work.

## Attachment A – Scope of Services

### SCOPE OF WORK

The Ventura County Transportation Commission (VCTC) is issuing this Request for Proposals to secure services from qualified certified public accounting firm. The firm will be required to perform financial and compliance audits for the claimants of Transportation Development Act (TDA) (both Local Transportation Fund (LTF) and State Transit Assistance (STA)), State of Good Repair Funds, Proposition 1B, Low Carbon Transit Operations Program (LCTOP) within Ventura County as presented in Table 1, *Claimants and Audits*. The financial and compliance audits (collectively referred to as “Audits”) shall be for the fiscal year ending June 30<sup>th</sup> and include examination of financial activities of the claimants, including internal controls. The audits shall include determination of conformance and compliance with applicable regulations and shall be performed in accordance with the following:

- Generally accepted auditing standards
- General Accounting Office’s (GOA) *Government Auditing Standards*
- Government Accounting Standards Board (GASB)
- *Transportation Development Act Statutes and California Codes of Regulations* (including but not limited to Sections 6661, 6664, 6666, 6667 and 6751 see [www.dot.ca.gov/hq/MassTrans](http://www.dot.ca.gov/hq/MassTrans) )
- State of Good Repair compliance requirements as required by the State (see <http://www.dot.ca.gov/drmt/spstasgr.html> )
- Proposition 1B compliance requirements (including but not limited to Section 14 see [http://www.dot.ca.gov/hq/transprog/ibond/ptmisea\\_guide\\_and\\_application\\_3\\_6\\_08.pdf](http://www.dot.ca.gov/hq/transprog/ibond/ptmisea_guide_and_application_3_6_08.pdf) and [http://www.calema.ca.gov/WebPage/oeswebsite.nsf/ClientOESFileLibrary/Homeland%20Security%20Files/\\$file/FY2010-11MassTransitFinalGuidance012711.pdf](http://www.calema.ca.gov/WebPage/oeswebsite.nsf/ClientOESFileLibrary/Homeland%20Security%20Files/$file/FY2010-11MassTransitFinalGuidance012711.pdf) )
- LCTOP requirements (see <http://www.dot.ca.gov/drmt/splctop.html> )

The audit reports shall include financial statements for the fiscal year that is the subject of the audit, and the corresponding amounts from the recipient agency’s audited financial statements for the fiscal year prior to the year that is the subject of the audit unless otherwise agreed to by VCTC staff. The reports will include, but not be limited to:

- Independent auditor’s report
- General purpose of the financial statements
- Determination of compliance with applicable rules
- Supplementary schedules and/or footnotes as necessary to list or identify the audited funding allocations, interest accruals, disbursements, reserves, and ending balances of fund balance and/or deferred revenues
- Report on specific requirements (and auditor verification of) including but not limited to local match requirements (Article 3), farebox ratio calculations (Articles 4 and 8c), CPI limitations (STA), etc.
- Schedule of Status of Fund by Project for Article 3 and State of Good Repair (SGR) audits
- Other supplementary information as needed

Transportation Development Act (TDA) (both Local Transportation Fund (LTF) and State Transit Assistance (STA)), State of Good Repair Funds, Proposition 1B, Low Carbon Transit Operations Program (LCTOP) is provided to local agencies. Funding allocations are determined as follows:

- TDA LTF Article 3 funding is currently approved bi-annually by the Commission after a call for project process but allocated annually. Project funding must be claimed by the claimants and may have local match requirements (determined upon award). Class 1 Bicycle Maintenance funds are proportionately disbursed based upon claimant reported Class 1 bicycle miles on an annual basis.
- TDA LTF Articles 4 and 8 are apportioned by the Commission each June. The claimants may claim their funds per their eligibility.
- TDA STA Article 6.5 and SGR funds are disbursed to claimants after the claimants claim the funds.
- Proposition 1B funds are disbursed as grants are awarded.
- LCTOP funds are disbursed as grants are awarded.

The work to be performed for the claimants (including VCTC) shall be arranged by the auditor with the individual claimant after the Commission’s notice to proceed AND the conclusion of a planning meeting with the VCTC Accounting Manager and Finance Director. The work should be scheduled for October and November, where possible. Upon scheduling of fieldwork, the auditor shall provide the claimants an overview of what the fieldwork will entail, a listing of items desired before fieldwork (including due dates). Once the fieldwork dates are set, a schedule of fieldwork shall be delivered to VCTC’s Accounting Manager. Below in Table 1, *Claimants and Audits*, are details of existing claimant audits performed by the current VCTC auditors as well as new claimants to be audited by VCTC auditors.

**Table 1, Claimants and Audits**

**Existing Audits from FY 2022/2023**

Claimants	Article 3	Article 4	Article 8a	Article 8c	LCTOP	STA	SGR	STA Transfer	VCTC Intercity	Valley Express*	ECTA**	Prop 1B
Camarillo	X		X	X		X	X					
County of Ventura	X											
Fillmore	X		X	X								
Ojai	X											
Oxnard	X		X	X								
Port Hueneme	X											
San Buenaventura	X											
Santa Paula	X		X	X								
Simi Valley	X	X				X	X					X
Thousand Oaks	X		X	X		X	X				X	
VCTC	X				X	X	X	X	X	X		

\* The audit for Valley Express with detailed farebox information for County, Fillmore, and Santa Paula. Information to be used for GCTD audits as well.

\*\* The audit for ECTA with detailed farebox information for County, Moorpark, Simi Valley and Thousand Oaks. Information to be used for GCTD audits as well.

**New Audits - to be included as of Fiscal Year End June 30, 2024**

Claimants	Article 4	LCTOP	STA	SGR
GCTD Agency	X	X	X	X
GCTD - County of Ventura	X			
GCTD - Ojai	X			
GCTD - Oxnard	X			
GCTD - Port Hueneme	X			
GCTD - San Buenaventura	X			

It is desirable to have the audit reports finalized and reports issued shortly after fieldwork is completed for each claimant. It is also desirable that the firm have all audit reports finalized and issued by December 15<sup>th</sup> of each year but no later than December 30<sup>th</sup> of each year. The TDA

audits are required to be submitted to the State Controller by December 31<sup>st</sup> of each year; however, an extension may be granted in writing by the Commission for no more than 90 days at the request of the claimant if needed. The auditor shall keep Commission staff apprised of the status of the audits and any issues which have been encountered. The auditor shall alert VCTC staff when extensions are likely to appear. Commission staff will provide assistance, to the extent necessary and/or possible, to resolve such issues.

The auditor shall deliver a draft copy of the audit to both the claimant and to VCTC's Accounting Manager for review and response. The claimant must approve the audit report and its content, but the VCTC Accounting Manager must co-approve the audit for presentation before finalization.

The VCTC Accounting Manager is the coordinator of the work and may appoint other finance staff to assist and/or coordinate the day-to-day oversight. The Accounting Manager will serve as the liaison to the claimants being audited, but the claimants remain responsible for providing all necessary information for the audit.

If needed, the audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions, if applicable. Management letters, if issued, should be sent to both the claimant and VCTC.

The auditor may be required to attend a minimum of one Commission meeting for the purpose of discussing the audits and their conclusions. The auditor shall provide an electronic file of each audit prepared report to both the claimant and VCTC. VCTC will be responsible for filing the report with the State.

The final audit reports will be considered public records and may be posted on VCTC's website and used to fulfill requirements of the various funding sources and for any lawful purpose of the Commission and claimant, all without subsequent consent.

The Audits and Other Procedures shall be performed for the fiscal years ending June 30, 2024, 2025 and 2026 plus two one-year options for Fiscal Year ending 2027 and 2028. In Table 1, *Claimants and Audits*, is a summary of the claimants for which the Audits and Other Procedures are expected to be performed related to the fiscal year ending June 30, 2024. Future fiscal years will be similar but may vary slightly as funds are extinguished, changes to regulations and/or laws occur and if claimants change.

**Attachment B - Audit Cost Proposal and Estimated Hours**

Include the estimated hours and staffing assigned as well as all-inclusive maximum fees for audit services for the fiscal years ending June 30, 2024, 2025, 2026, 2027 and 2028. Should the Commission require additional audits be required during the audit period, please specify the cost per audit and provide the hourly fee by labor category.

<b>Cost Proposal – Fiscal Year ending June 30</b>					
<b>Service</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
<b>Total Audit Fees, not to exceed</b>	\$	\$	\$	\$	\$
Cost per additional audit, if applicable	\$	\$	\$	\$	\$
Additional Services, if needed by labor category per hour					
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$

<b>Hours Estimate by Year</b>					
<b>Service</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
Partner					
Manager					
Senior					
Staff					
Administrative					
Other (specify)					
<b>Total Hours</b>					

**Attachment C - Certification Regarding Debarment, Suspension and Other  
Ineligibility and Voluntary Exclusion**

The firm of \_\_\_\_\_ certifies by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by a Federal department or VCTC. The above agency further certifies or affirms the truthfulness and accuracy of the contents of the statements submitted on or with this certification and understands that the provisions of 31 U.S.C. Section 3801 et. Seq. are applicable thereto.

Where the agency is unable to certify any of the statements in this certification, such Participant shall attach an explanation to this proposal.

\_\_\_\_\_  
Authorized Official

\_\_\_\_\_  
Title of Authorized Official

\_\_\_\_\_  
Date



**Attachment D - Worker's Compensation Insurance Certification**

As required by Section 1860 of the California Labor Code (Chapter 1000, Statutes of 1965), the Contractor shall secure the payment of Workers' Compensation to its employees in accordance with the provisions of Section 3700 of the California Labor Code and shall furnish VCTC with a certificate evidencing such coverage together with verification thereof as follows:

"I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this Contract."

\_\_\_\_\_  
Authorized Official

\_\_\_\_\_  
Title of Authorized Official

\_\_\_\_\_  
Date

## Attachment E - Professional Auditing Services RFP Evaluation Form

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

1. Mandatory Elements - Proposers that do not meet the mandatory requirements will be eliminated from further consideration. These are considered essential qualifications which cannot be overcome by other considerations or credentials.
  - a. The audit firm is independent and licensed to practice in California.
  - b. The audit firm's professional personnel have received adequate continuing professional education.
  - c. The firm has no conflict of interest with regard to any other work performed by the firm for the VCTC.
  - d. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
  - e. The firm submits a copy of its most recent peer review report and the firm has a record of quality audit work.
  - f. The firm will retain work papers for at least 7 years.
  
2. Technical Qualifications – Points for technical qualifications will be awarded as follows:

a.	<b>Understanding and approach of the engagement -</b> Depth of firms understanding of Commission's requirements; understanding of project issues and potential conflicts; and ability to meet deadlines	(0-20 points)	
b.	<b>Audit experience of TDA, Prop 1B, LCTOP etc. –</b> Firm's and individual staff's previous experience in similar audits and transportation commissions. Experience and understanding of TDA requirements. Approach & availability in assisting with TDA regulations & changes	(0-30 points)	
c.	<b>Adequacy of proposed staffing -</b> What are the staffing levels, years of experience and hours assigned for audits required? Any extra value of staff and firm?	(0-20 points)	
d.	<b>Interview and presentation -</b> Proposer prepared, communicated well, answered questions, knowledge presented	(0-15 points)	
e.	<b>Cost and audit hours -</b> Adequacy of not to exceed cost schedule by fiscal year and detail by proposed staff. Estimated audit hours by fiscal year and per proposed staff. Cost of additional audits separated in schedule	(0-15 points)	
<b>Total</b>		<b>Maximum 100</b>	

Prepared by \_\_\_\_\_