

VENTURA COUNTY TRANSPORTATION COMMISSION

REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES



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**VENTURA COUNTY TRANSPORTATION COMMISSION
REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES**

INTRODUCTION

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, 2026. VCTC is contemplating a multi-year contract (three years) with a renewal option for one additional two-year term in addition to performing other financial 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, four (4) printed copies and one electronic copy (usb) of the proposal and bids must be received by 3:00 PM on Friday, January 30, 2026 to:

Ventura County Transportation Commission
Lupe Acero, Finance Director
751 East Daily Drive, Suite 420
Camarillo, CA, 93010.

There is no expressed or implied obligation for the 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. Proposals are public records and may be subject to release pursuant to the California Public Records Act.

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 the VCTC, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The 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 that the recommendation for selection of a firm will be completed by February 23, 2026. Following the notification of the selected firm, it is anticipated that a recommendation and proposed contract will be prepared for review and consideration by the Commission at its March 6, 2026 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.

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 one (1) additional two-year term. The proposal package shall present all-inclusive audit fees for each year of the contract term, including the two year optional term extension.

Proposed fees shall include costs for each year including the one additional two-year option. An itemized cost breakdown shall be submitted for the principal and any additional 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. The VCTC shall reimburse the auditor as promptly as practical after receipt of acceptable invoices which detail the expenses, hours and the period for which payment is requested.

SERVICES REQUIRED

Scope of Work

Auditor Responsibilities

VCTC desires an Annual Comprehensive Financial Report (ACFR) for the Commission to be prepared by the independent auditor and be fully compliant with all current Governmental Accounting Standards Board (GASB) pronouncements. The firm shall audit all funds of the agency in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States.

The ACFR shall be in full compliance with all GASB statements. **The Commission's Annual Comprehensive Financial Report (ACFR) will be prepared and word processed by the audit firm.** The audit firm will render their auditors' report and opinion on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each fund of the Commission.

The audit firm will perform a Single Audit on the expenditures of federal grants in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200 and 225 as applicable and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of VCTC's financial statements in accordance with Government Auditing Standards and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in Accordance with the current regulations. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, as applicable, and follow up on prior audit findings where required.

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. Prior to issuance of the final management letter, the auditor shall deliver a draft copy to VCTC for review and management's responses.

The auditor will be required to assist with implementation of applicable Governmental Accounting Standards Board pronouncements.

The Commission intends to submit its ACFR each year to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting awards program. The selected auditor shall be expected to review the Commission's ACRF to ensure compliance with the requirements of the award program.

The auditor will be required to attend a minimum of one Commission meeting per audit cycle for the purpose of discussing the audit and its conclusions. The auditor shall provide an electronic file of each auditor prepared report in a jpeg and pdf format.

Additional Use of Financial Statements and Reports:

VCTC shall be free to publish its' audited financial statements (including the report of the independent auditor) as it sees fit – whether it is in an offering statement, on the government's web site, or somewhere else – without having to obtain 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.

Auditing Standards

To meet the requirements of this request for proposals, the audits shall be performed using the most current version of each of the following:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts.
2. The standards applicable to financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States.
3. The provisions of the U. S. Office of Management and Budget (OMB) "Super Circular" or 2 Code of Federal Regulations (CFR) 200 and any applicable updates as adopted.
4. State of California Transportation Development Act (TDA) including the requirements of the Southern California Association of Governments' Transportation Development Act Conformance Auditing Guide.
5. Special District, Transit District Reporting and Transportation Reporting Requirements, as specified by the California State Controller.

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 audit of federal grants

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.

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.

DESCRIPTION OF GOVERNMENT

Background Information

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 improve mobility within the county and increase funding to meet transportation needs. 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 Congestion Mitigation and Air Quality Improvement Program funds (CMAQ), State Transportation Improvement Program funds (STIP), Surface Transportation Program funds (STP), Transportation Development Act funds (TDA), State Transit Assistance funds (STA), State of Good Repair (SGR), Federal Transit Administration funds (FTA), 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 is currently governed by a seventeen-member board composed of one elected official from each of the ten cities, all five supervisors and two 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.

Finance Operations

The VCTC has a staff of 24 full time employees. All accounting functions are performed in-house by the Finance Director, Accounting Program Manager and Senior Accountants, with the exception of the Local Transportation Fund (LTF), the State Transit Assistance fund (STA), the State of Good Repair (SGR) fund and Service Authority for Freeway Emergencies (SAFE), whose functions are shared between VCTC and the Ventura County Auditor-Controller's office.

The VCTC maintains a General Fund, five special revenue funds (Local Transportation Fund, State Transit Assistance Fund, State of Good Repair Fund, Service Authority for Freeway Emergencies Fund, Santa Paula Branch Line Fund) and two proprietary funds (VCTC Intercity and Valley Express).

The VCTC adopts an annual budget as required by law and utilizes it as a management tool to analyze financial activity for its fiscal year ending June 30th. A copy of the Fiscal Year 2025/2026 budget can be obtained at VCTC's website www.goventura.org on the financial page.

VCTC's computerized systems are run on a Local Area Network (LAN). The accounting functions are computerized and currently VCTC is using Sage 50 on a Windows platform. VCTC is planning to transition from the existing legacy system to new ERP software in the next two years.

The most recent VCTC's audits have been conducted remotely with scheduled team/zoom meetings as needed during the interim and final audit period. The full contract of five years was utilized with the previous auditors and an additional 1 year was also granted via contract amendment for a total of 6 years. The previous years' fees for audits were as follows:

Fiscal Year	Audit	Cost	Total Hours**
FY 19/20	Financial	\$ 46,000.00	523.78
	Single	<u>3,000.00</u>	
	Total	\$ 49,000.00	
FY 20/21	Financial	\$ 46,000.00	397.93
	Single	<u>3,000.00</u>	
		\$ 49,000.00	
FY 21/22	Financial	\$ 46,000.00	462.12
	Single	<u>3,000.00</u>	
		\$ 49,000.00	
FY 22/23	Financial	\$ 46,920.00	472.54
	Single	<u>3,060.00</u>	
		\$ 49,980.00	
FY 23/24	Financial	\$ 47,859.00	407.06
	Single	<u>3,060.00</u>	
		\$ 50,919.00	
FY 24/25	In progress		

** Additional hours may have been spent by Eide Bailly, LLP and not reported to VCTC as the not-to-exceed amounts were met.

Major anticipated changes in the upcoming years to be audited include implementation of GASB statements as required. No additions of special revenue or proprietary funds are anticipated but may be necessary in future years. VCTC may add additional staff as needed in the next five-year period.

Prior Reports and Work Papers

Eide Bailly LLP conducted the Ventura County Transportation Commission's most recent audit. The work papers of the previous audits may be viewed by the successful proposer. A copy of the Fiscal Year 2023/2024 audit is available on VCTC's website at www.goventura.org on the financial page for reference purposes but is not meant to limit the scope of work required.

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 are 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, Lupe Acero, at lacero@goventura.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.

TIME REQUIREMENTS

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 be posted on the VCTC website and is considered constructive notice.

<u>Activity</u>	<u>Due Date</u>
Question deadline/cut-off	January 23, 2026 at 3:00 p.m.
Proposal due date	January 30, 2026 at 3:00 p.m.
Interviews (at VCTC's discretion)	Week of February 16, 2026
Auditor selection/Board Approval	March 6, 2026

Audit Dates

Audit planning, documentation of systems of internal control and compliance and transaction testing should be completed during the interim stage. VCTC prefers to have the interim audit in early May. It is estimated that VCTC will close its books and be ready for the final audit by early October. The final reports should be issued in late October or early November.

The auditor shall provide all draft reports and recommendations for improvements to the Finance Director within a reasonable time period after the last day of field work. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the reviewed ACFR, Single Audit report and other reports shall be delivered to the Finance Director. The auditor shall provide VCTC with final changes to the ACFR plus a signed ACFR opinion letter in a jpeg for insertion into the ACFR, as well as PDF copies of the final reports, including but not limited to, the single audit report, SAS 114 report and management letter (if applicable) by early November. The auditor will need to input the single audit information into the Federal Data Collection Forms

at the completion of the audit. The auditor will be required to attend a minimum of one Commission meeting per audit cycle for the purpose of discussing the audit and its conclusions, most likely at the Commission's December meeting.

PROPOSAL REQUIREMENTS

General Requirements

Any inquiries concerning the request for proposals should be directed to Lupe Acero, Finance Director, via email at lacero@goventura.org. Questions and answers will be posted on the VCTC website at www.goventura.org on the financial 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.

All proposing auditors shall submit four (4) printed copies and one electronic copy (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 East Daily Drive, Suite 420, Camarillo, CA 93010 no later than 3:00 p.m. on January 30, 2026 for a proposing auditor to be considered. The proposal shall 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.
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 persons authorized to make representations for and to bind the firm including their titles, mailing addresses, e-mail addresses and telephone numbers.
3. Peer Review – 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 three years, or if any such action is pending by state regulatory bodies or professional organizations. If such conditions exist, information is to be provided as to the circumstances and status of the disciplinary action.
4. 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 commissions as well as a list of all current municipal clients. Explain your experience with single audits as well as FTA and TDA requirements. The proposal

should also include a commitment to perform the work within the time period, including a draft schedule, and a signed statement that the proposal is a firm and irrevocable offer for 180 days.

5. **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 in Section II of this request for proposals. Proposers should include, but not be limited to, the following information on their audit approach with the audit for VCTC:

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- c. Estimated sample size and the extent to which statistical sampling is to be used in the engagement.
- d. Type and extent of analytical procedures to be used in this engagement.
- e. Approach to be taken to gain and document an understanding of the agency's internal control structure.
- f. Approach to be taken in determining the laws and regulations that will be subject to audit test work.
- g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

After review of VCTC's budgets and audits, please describe any anticipated differences in accounting methodology or suggested changes you may have with the VCTC's current methods. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the agency.

6. **Client Assistance – Explain how you assist your clients with changes as new GASB pronouncements are implemented.** Explain how you assist your clients with ACFR review and GFOA submittal for Certificate of Achievement for Excellence in Financial Reporting.

7. **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. VCTC reserves the right to contact any or all of the listed references regarding the audit services performed by the proposer.

8. **Certifications/Statements** – The auditor shall provide VCTC with signed copies of:

- a. Certificate Regarding Debarment, Suspension, and Other Ineligibility and Voluntary Exclusion (Attachment B);
- b. Assurance of Compliance with Worker's Compensation Insurance Requirements (Attachment C);
- 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 on 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 VCTC audits should be detailed separately. Price should include the cost of additional Single Audits. See Attachment A, “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 will be eliminated from further consideration. The top qualified candidates may be scheduled for an interview for review and ranking by the review committee. In VCTC's discretion, VCTC may invite the top proposer(s) to participate in contract negotiations with the VCTC for audit services. If these negotiations should fail to produce an agreement, VCTC may invite other proposers to participate in contract negotiations. A recommendation for 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 audit in the best interest of VCTC.

Proposals will be evaluated by a VCTC review panel based on the criteria and rating system in Attachment D, Professional Auditing Services RFP Evaluation Form

Contract

A sample contract is provided in a separate Attachment E - 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 E - 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.

Reservation of Rights

This RFP does not commit VCTC to award a contract, to pay any costs incurred in the preparation of a proposal for this RFP, or to procure or contract for any services. VCTC reserves the right to waive any irregularities or informalities contained with the RFP, and/or reject any or all proposals received for this request; negotiate with any qualified source or to cancel the RFP in part or whole. In conducting this RFP, VCTC reserves the right to:

1. Accept, reject any or all submittals, or any item or part thereof .
2. In its sole discretion, to accept the Proposal it considers most favorable to VCTC's interest.
3. Issue subsequent Requests for Proposals.
4. Alter the Selection Process Dates.
5. Remedy technical errors in the RFP process.
6. Request additional information from proposers and investigate the qualifications of all firms under consideration.
7. Confirm any part of the information furnished by a proposer.
8. Obtain additional evidence of managerial, financial, or other capabilities.
9. Approve or disapprove the use of specific subcontractors.
10. Negotiate with any, all, or none of the proposers.
11. Solicit best and final offers from all or some of the proposers.
12. Award a contract to one (1) or more proposers.
13. Accept other than the lowest-priced Proposal.
14. Cancel or withdraw this RFP at any time without prior notice and the VCTC makes no representations that any contract will be awarded to any proposer responding to this RFP.
15. Waive informalities and irregularities in Proposals or the selection process.

Attachment A - Audit Cost Proposal

Attachment A - Audit Cost Proposal

Cost Summary - Fiscal Year ending June 30th		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Service						
Financial Audit and related reports						
Single Audit and related reports						
Total for Fiscal Year (Not-to-exceed)						
Cost of Additional Single Audit (if required)						

Provider	2025/2026		2026/2027		2027/2028		2028/2029		2029/2030	
	Rate	Hours								
Partner										
Manager										
Senior										
Staff										
Administrative										
Other (Specify)										
Total Hours	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0

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

The Consultant, _____, 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 any Federal department or VCTC. The above Consultant 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 Consultant is unable to certify any of the statements in this certification, such Consultant shall attach an explanation to this proposal.

Authorized Official

Title of Authorized Official

Date

Attachment C - 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 Workmen's 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 Workmen's 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 D - 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. Evaluation of Proposals – All proposals received by the deadline will undergo an evaluation process conducted by the Commission. They will be reviewed to determine whether they meet the requirements of this RFP. The Commission will consider the following factors in the evaluation process and will render a decision based on the perceived best fit and best value for the engagement. The proposals will be evaluated in the following areas:

Criteria	Points
Thoroughness and understanding of the scope of work to be performed	0-25
Technical experience of the firm, including experience in Government audits and Transit, Transportation and Rail.	0-35
Funding knowledge of Grants (FTA, TDA, other State Grants, etc.)	0-15
Qualification of staff, experience and education, including continuing education courses taken during the past three (3) years, position in the firm and years of experience will be considered (please include staff resumes)	0-15
Size and structure of firm	0-10
Maximum Score	<u>100</u>