

## Request for Proposals

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**Entity:** Alamo Area Metropolitan Planning Organization

**Subject:** Audit of Expenditures and Compliance – Fiscal Years 2021-2022, 2022-2023, 2023-2024, 2024-2025, and 2025-2026

**Scope of Work:** See Scope of Work section below.

**Request for Proposal Issued:** Friday, September 16, 2022

Proposers are responsible for periodically visiting the Alamo Area Metropolitan Planning Organization's (AAMPO) website at [www.alamoareampo.org](http://www.alamoareampo.org) for any updated information on this project.

**Deadline for Questions:**

5:00 p.m. (CST), Friday, September 23, 2022  
Questions will only be accepted in writing by e-mail to [jimenez@alamoareampo.org](mailto:jimenez@alamoareampo.org). Email is the **only** method of contact. Responses will be posted on AAMPO's website at [www.alamoareampo.org](http://www.alamoareampo.org) no later than 5:00 p.m. (CST) Tuesday, September 27, 2022. The AAMPO's website will contain a webpage for all RFP updates, if any. Communication with other AAMPO officials and/or employees are prohibited during the time of the RFP process and may subject the proposal to immediate disqualification.

**Proposal Due:** 12:00 noon (CST), Friday, October 21, 2022

**Number of Copies:** One electronic document (pdf) less than 10 MB e-mailed to [aampo@alamoareampo.org](mailto:aampo@alamoareampo.org)

**Purpose:**

The Alamo Area Metropolitan Planning Organization (AAMPO) is seeking proposals from qualified firms to perform an audit of expenditures of funds provided by the United States Department of Transportation (USDOT) for each of the five (5) fiscal years: 2021-2022, 2022-2023, 2023-2024, 2024-2025, and 2025-2026.

Each year the audit will be performed in accordance with Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2CFR200)* and amendments.

**Proposal Content**

Proposals should be limited to seven (7) pages, excluding resumes and firm experience, and should contain at least the following documentation:

1. Cover Letter - This should include a brief summary of the key points of the proposal and the approach to accomplishing the audit. The name, address,

and telephone number of the firm, as well as a contact person with their e-mail address.

2. Qualifications - This should include a description of your qualifications to perform the audit as described in the Scope of Work (see below). This section should include the proposer's understanding of the guidelines and requirements for auditing governmental agencies and the work required under this RFP.
3. Key Personnel - One paragraph summaries of qualifications and experience should be submitted for all key personnel assigned to the project. The assignment of personnel must specifically contain the percent of time by personnel for each task included in the Scope of Work. The successful responder to this RFP must understand they are expected to provide qualified personnel to accomplish each portion of the work in this project.
4. Management Plan - The management plan must contain a schedule of work that reflects the time required to perform each annual audit.
5. Related Work - Work closely related to that described in the Scope of Work that has been performed by the proposer or specific personnel assigned to this project should be briefly outlined in the proposal. Provide a list of the local offices for current and prior (within the past two (2) years) governmental financial audit clients indicating the type(s) of service performed and the year(s) of engagement.

### **Criteria for Evaluation**

The proposals will be evaluated based on the following criteria with relative weights in parenthesis:

1. Qualifications and previous related experience of key personnel to be assigned to this project. (30%)
2. Understanding of work and USDOT audit requirements. (30%)
3. Firm's previous related work experience including previous experience auditing USDOT planning funds and/or other federal programs and similar audits performed within the past two years. (30%)
4. Estimated time to perform each annual audit and the ability to meet timelines for performing each audit. (10%)

AAMPO has the right to:

1. Reject, re-propose, accept and/or extend the RFP by up to an additional two (2) weeks from original submission date, if only one or no submittal is received by the listed "submission date".
2. **Reject any/or all submittals and to make award as they may appear to be advantageous to AAMPO.**
3. Hold any submittals for 90 days from submission date without action, and to waive all formalities in RFP, and any submittal irregularities.
4. The right to extend the time for award beyond the original 90-day period, if agreed upon in writing by both parties and if Proposal is held firm.

## **Budget**

The source of funding for this project is federal and state funding from the Federal Highway Administration (FHWA), Federal Transit Administration (FTA), and TxDOT. The budget for this five-year contract is \$165,000.

## **Selection Procedure**

A Committee will review proposals based on the evaluation criteria. Their recommendation will be forwarded to the Transportation Policy Board. Firms may be selected for oral presentations and interviews. AAMPO intends to award a five-year contract. The AAMPO Transportation Policy Board will make the contract award; however, AAMPO reserves the right to reject any and all proposals.

## **Duration of Contract**

This contract will cover audits for five (5) consecutive fiscal years: 2021-2022, 2022-2023, 2023-2024, 2024-2025, and 2025-2026.

## **Disadvantaged Business Enterprise Participation**

Based on the contract's Federal funding, type of work, location, overall and item cost estimate values, subcontracting opportunities, certified DBE firms in the vicinity of the study area, and the size of the contract, the Texas Department of Transportation has not assigned a race-conscious DBE goal for this contract proposal.

## **Compliance with Federal Regulations**

The proposer's attention is called to the fact this contract is subject to a financial assistance contract between AAMPO, FHWA and FTA of the USDOT, and TxDOT. The contract to be let, therefore, is subject to the terms of the contract between AAMPO, USDOT, and TxDOT. The successful proposer will be required to comply with, in addition to other provisions of the Request for Proposal, the conditions required by all applicable federal and state regulations, including the following:

1. Equal Employment Opportunity - Successful proposer will be required to comply with all applicable Equal Employment Opportunity Laws and Regulations.
2. Title VI Assurances - Successful proposer will be required to comply with all requirements imposed by Title VI of the Civil Rights Act of 1964 (49 U.S.C. Section 2000d), the Regulations of DOT issued thereunder (49 C.F.R. part 21), and assurances by the Alamo Area MPO thereto.

## **Debarment Certification**

The Prime Consultant and any subconsultants must complete and submit with the proposal the "Certification of Lower-Tier Participant" form (attached).

## **Background**

The AAMPO study area is defined as encompassing all of Bexar County, Comal County, Guadalupe County and a portion of Kendall County. AAMPO receives and manages transportation planning funds from FHWA, FTA, the Environmental Protection Agency (EPA) and TxDOT. In addition, local funds have been provided both in the form of cash and in-kind services by the local agencies involved in transportation planning. AAMPO has an annual budget that generally varies between \$2.5 and \$3.5 million.

The purpose of the funds is to provide for a continuing, cooperative, and comprehensive

transportation planning process as outlined by federal and state regulations. AAMPO is responsible for this process and as such, all funds are programmed and approved by the AAMPO Transportation Policy Board.

Pass through funding for transportation planning is also provided to the following agencies through agency contracts as outlined in the current Unified Planning Work Program (UPWP).

- Alamo Area Council of Governments
- VIA Metropolitan Transit

In addition, AAMPO enters into third party contacts with consulting firms for professional services as outlined in the UPWP. AAMPO also has an agreement with Bexar County for the provision of fiscal services. AAMPO may also be the recipient of pass-through funding from other entities.

AAMPO's financial records may be reviewed during normal business hours at the Alamo Area MPO office by appointment only. The Alamo Area MPO office is open from 8:00 a.m. to 5:00 p.m. Monday through Friday, excluding holidays. Please call (210) 227-8651 to schedule an appointment.

### **Scope of Work**

Early March, of each respective year, is the preferred starting date for conducting the Fiscal Year (FY) 2021-2022, FY 2022-2023, FY 2023-2024, FY 2024-2025, and FY 2025-2026 audit. The following Scope of Work identifies the major components of the audit.

Task 1. Audit the transportation planning funds expended by the Alamo Area Metropolitan Planning Organization (AAMPO) and processed by Bexar County, the fiscal agent for the AAMPO, during the time periods:

- October 1, 2021 through September 30, 2022;
- October 1, 2022 through September 30, 2023;
- October 1, 2023 through September 30, 2024;
- October 1, 2024 through September 30, 2025 and
- October 1, 2025 through September 30, 2026.

Task 2. Format information from the "Summary Trial Balance" provided by Bexar County and "Schedule of Line Item Expenditures by Agency" prepared by AAMPO, into a working trial balance for each of the following audit periods:

- October 1, 2021 through September 30, 2022;
- October 1, 2022 through September 30, 2023;
- October 1, 2023 through September 30, 2024;
- October 1, 2024 through September 30, 2025 and
- October 1, 2025 through September 30, 2026.

AAMPO staff with suitable skill, knowledge and experience will verify, approve, and accept responsibility for the working trial balance.

Task 3. Prepare adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting for each audit period. AAMPO staff with suitable skill, knowledge and experience will verify, approve, and accept responsibility for the adjustments.

- Task 4. Prepare Governmental Accounting Standards Board (GASB) 34 entries to convert the fund financial statements to the government-wide financial statements. Prepare the annual financial and compliance report (Report) using the working trial balance. AAMPO staff with suitable skill, knowledge and experience will verify, approve, and accept responsibility for the Report.
- Task 5. Perform certain limited procedures as required by the GASB, to the required supplementary information (RSI) included in AAMPO's Report. The RSI includes the Management's Discussion and Analysis, and pension related information.
- Task 6. Perform certain auditing procedures for the other information included in the Report to ensure this information, in all material respects, is fairly stated in relation to the basic financial statements as a whole. The other information includes the schedule of revenues and expenditures by grant and other sources; schedule of line item expenditures by agency and subrecipients; and, schedule of expenditures of federal awards.
- Task 7. Perform an analysis of, and brief AAMPO's staff, on new statutes, pronouncements, or regulations which may have a significant financial impact on AAMPO; and assist the AAMPO, as needed, in the implementation of such requirements.
- Task 8. Study and evaluate the internal control systems used by AAMPO in administering the federal financial assistance programs audited under this contract and issue the necessary reports required under *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2CFR200)* and amendments.
- Task 9. Review AAMPO's subrecipient monitoring policies and procedures and determine whether:
- a. subrecipients audits, including management letters, were reviewed for the time periods under audit (See Task 1) by AAMPO and evaluate for compliance with State or Federal requirements.
  - b. management decisions on audit findings were issued within six months after receipt of the subrecipient's audit report.
  - c. subrecipients took prompt and appropriate corrective action with respect to audit findings and recommendations pertaining to the AAMPO financial assistance provided.
  - d. subrecipients audit reports reflect the funds received from AAMPO and agree to the expenditures as reflected in AAMPO's financial records.
- Task 10. Provide a preliminary draft of all reports to AAMPO management prior to Transportation Policy Board approval. AAMPO will review and approve the release of all draft reports to the Transportation Policy Board.
- Task 11. Furnish a reproducible copy of the draft final audit report to AAMPO 12 calendar days prior to the fourth Monday in April for each annual audit. Present the annual audit findings to the AAMPO Transportation Policy Board no later than the fourth Monday of April of each respective year.

Furnish fifteen (15) copies of the final audit report to AAMPO for each annual audit within ten (10) working days after Transportation Policy Board approval is granted.

# Lower Tier Participant Debarment Certification (Negotiated Contracts)

\_\_\_\_\_, being duly  
(insert name of certifying official)  
sworn or penalty of perjury under the laws of the United States, certifies that neither  
\_\_\_\_\_, nor  
(insert name of lower tier participant)

its principals are presently:

- debarred, suspended, proposed for debarment,
- declared ineligible,
- or voluntarily excluded from participation in this transaction by any Federal department or agency.

Where the above identified lower tier participant is unable to certify to any of the above statements in this certification, such prospective participant shall indicate below to whom the exception applies, the initiating agency, and dates of action.

Exceptions will not necessarily result in denial of award, but will be considered in determining contractor responsibility. Providing false information may result in criminal prosecution or administrative sanctions.

**EXCEPTIONS:**

\_\_\_\_\_  
Signature of Certifying Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date of Certification

See Next Page for Information

## Certification Information

This certification is to be used by contractors pursuant to 49 CFR 29 when any of the following occur:

- any transaction between the contractor and a person (other than a procurement contract for goods and services), regardless of type, under a primary covered transaction
- any procurement contract for goods or services when the estimated cost is \$25,000 or more
- any procurement contract for goods or services between the contractor and a person, regardless of the amount, under which the person will have a critical influence on or substantive control over that covered transaction. Such persons include principal investigators and providers of federally-required audit services.

A *procurement* transaction is the process of acquiring goods and services.

A *nonprocurement* transaction is the granting of financial assistance to entities to assist the grantor in meeting objectives that are mutually beneficial to the grantee and grantor.

**A COPY OF THIS CERTIFICATION IS TO BE FURNISHED TO AUTHORIZED REPRESENTATIVES OF THE STATE OR THE U.S. DEPARTMENT OF TRANSPORTATION UPON REQUEST.**