



RFP 2021-01: Audit Services

Proposal Response Instructions

Due Dates

1. Proposals must be received no later than **12:00 p.m., Tuesday, April 6, 2021**
2. Questions about this RFP must be received by **12:00 p.m., Tuesday, March 30, 2021**
 - a. Must be in writing
 - i. Email to RFP@metroplanorlando.org
OR
 - ii. Mail to Director of Finance & Administration, MetroPlan Orlando, 250 South Orange Avenue, Suite 200, Orlando, FL 32801
 - b. All questions and responses will be posted on the MetroPlan Orlando website within two (2) business days of receipt

Submittal Requirements

1. Entire proposal package must be sealed and submitted to:
Director of Finance and Administration
MetroPlan Orlando
250 South Orange Avenue, Suite 200
Orlando, Florida 32801
2. Outside packaging must clearly state the Vendor's Name and "RFP 2021-01: Audit Services"
3. Contain seven (7) proposals
4. Include one (1) separately sealed envelope with one (1) set of DBE forms
5. Include one (1) PDF color copy of the entire proposal on CD or DVD or USB drive (including DBE forms)
 - A separate PDF file should be created for each document type (i.e. Proposal.pdf, DBE forms.pdf)
 - PDFs must be printable

Required Contents / Structure of Proposal

1. Proposal Cover – **MUST** contain the following contact information:
 - Clearly state "RFP 2021-01: Audit Services"
 - Company name
 - Address
 - Contact name
 - Email address
 - Phone number
 - Fax number (if applicable)
2. Signed transmittal letter - The transmittal letter should provide a brief overview of the proposal stating the proposer's understanding of the work to be done consistent with the material presented in the rest of the proposal, a commitment to perform the work within the time period, and statements why the firm believes itself to be best qualified to perform the engagement. The transmittal letter should be signed by the person who will be responsible for the engagement and able to legally bind the audit firm by signing the contract should the firm be the successful proposer.

3. Table of Contents - Provide a clear identification of the material by section and by page number.
4. 50 page limit inclusive of items 5 – 15 below (Cover pages, transmittal letter, table of contents, and dividers (if included) do not count as a page; two-sided pages count as two pages; pages larger than letter size count as two pages)

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Organization in conformity with the requirements of this Request for Proposals. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement and specify an audit approach that will meet the Request for Proposals requirement. While other data may be included, the following items must be presented, as they represent the criteria against which the proposal will be evaluated.

The proposers should address the details of the scope and evaluation criteria, however, there is not a required format provided it is within the 50 page limit. Please use font size 11 or higher.

5. Proposing Office Profile

Description and history of the firm, including whether the firm is local, regional or national. There is no specific format for this section. This section should be limited to three pages. No more than one office should be presented in this section. The following information must be included in this section:

- Location of the office from which the work is to be done.
 - Size of the firm, size of the firm's governmental audit staff, the number of personnel in that office who will be working on this audit and whether they are full-time or part-time staff.
 - The relevant prior governmental audit experience of the proposing office.
 - The number of professional staff identified as Partners, Managers, Seniors and Staff, segregated by audit, tax and other.
 - The number of professional staff identified as Partners, Managers, Seniors and Staff with governmental experience.
 - A description of the process for resolving significant accounting and auditing issues.
 - A description of the office commitment to staff continuity.
6. Independence - State the firm's status with regard to independence from MetroPlan Orlando in accordance with generally accepted auditing standards and Government Auditing Standards.
 7. License to Practice in Florida - An affirmative statement should be included indicating the firm and all assigned key professional staff are properly registered to practice in the State of Florida. Indicate if there have been any complaints filed against your firm with the Department of Business and Professional Regulation or the State Board of Accountancy during the past five (5) years. Indicate the outcome of any complaints filed. Disclose any unresolved or pending regulatory disciplinary actions and/or litigation including negative declaration, if applicable.
 8. Peer Review Report - Provide a description of the firm's approach to peer review and a copy of the firm's most recent external peer review report. Indicate whether that peer review included a review of local government client activities. The firm shall provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or

pending against the firm during the past three years with State regulatory bodies or professional organizations.

9. Description of insurance coverage maintained by the firm. Minimum requirements are:

- Worker’s Compensation - \$100,000
- General Commercial Liability - \$1,000,000 per occurrence, combined Single Limits (CSL) or equivalent
- Professional Liability, Malpractice and Errors and Omissions - limits not less than \$1,000,000 per claim
- Business Automobile Liability for owned, non-owned and hired vehicles - limits not less than \$1,000,000 per occurrence, combined Single Limits (CSL) or equivalent

The Organization shall be included as an additional insured to the above policies, and insurer shall agree to waive all rights of subrogation against the Organization, its officers, governance board members, officials, employees, and volunteers for losses arising from work performed by the Auditor for the Organization.

Compliance with these insurance requirements shall not relieve or limit the Auditor’s liabilities and obligations under this contract. Failure of the Organization to demand such certificate or other evidence of full compliance with these insurance requirements or failure of the Organization to identify a deficiency from evidence provided will not be construed as a waiver of the Auditor’s obligation to maintain such insurance.

No material change or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the Organization.

10. Contractual Indemnification - To the extent provided by law, the Auditor shall indemnify, defend, and hold harmless the Organization and all of its officers, agents, and employees from any claim, loss, damage, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Auditor, its agents, or employees, during the performance of the contract, except that neither the Auditor, its agents, nor its employees will be liable under this paragraph for any claim, loss, damage, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Organization or any of its officers, agents, or employees during the performance of this contract.

11. Qualifications of Engagement Team - This section should describe the qualifications of only those engagement team members assigned to the audit. Other firm members may be included in the Proposing Office Profile above and/or Summary of Special Services Section below. The following must be included in this section:

- A Schedule of Engagement Team Member Participation and Qualifications. Do not include hours or dollar amounts on this schedule. The purpose of this schedule is to evaluate the level of expertise of audit staff assigned to the engagement.
- Resumes of each Engagement Team Member summarized as follows:

Education	Degree, College/University, Year Graduated
Experience	Years in Public Accounting Years with Firm Years of Single Audit Experience Years of Governmental Experience

Other Governmental Clients Audited
Percent of time on government engagements

Specialized Training Governmental CPE hours earned since January 1, 2019

Professional Memberships List only those of an accounting or financial nature

- Overview of firm's Continuing Professional Education Program. Indicate firm's procedures for ensuring compliance with the CPE requirements as set forth in Government Auditing Standards.

12. Engagements with Other Nonprofits and Governmental Entities

The following information must be included in the Proposal:

- A brief description of the firm's governmental credentials.
- A brief description of the firm's single audit credentials.
- A brief description of the firm's governmental experience in the State of Florida within the last five (5) years.
- A brief description of the firm's experience with Federal and State transportation grants.
- A list of governmental clients currently served by the proposing office.
- References of three governmental clients of the proposing office, including name, title and phone number.

13. Specific Audit Approach

This section should provide the detailed audit approach your firm will use on the engagement. The following areas must be addressed in this section:

- The applicants should provide a preliminary schedule for performing "key" phases of the audit.
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Approach to be taken to gain and document an understanding of the auditee's internal control structure.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.
- Federal awards (indicate how the requirements of the Federal Single Audit Act and Uniform Guidance will be met and discuss approach to meeting the audit certification requirements of 49 CFR 18.26.)

14. Engagement Timing and Assurances - Give an express statement regarding willingness and ability to meet the timeline for delivery of the final audit report to the Board by the regularly scheduled meeting of the second Wednesday in November for each audited year ending the prior June 30th.

15. Fee Proposal, Total All-Inclusive Maximum Price, Billing and Payment - Please submit an all-inclusive fixed fee proposal for auditing, separately stated for each of the fiscal years indicated in Scope of Services to be performed under this RFP. The total all-inclusive maximum price bid is to contain all direct and indirect costs including all out-of-pocket expenses. The fee proposal shall include a statement that the audit firm understands that if the proposal is accepted, the fees will not increase over the agreed upon contractual amount for the entire contract term, regardless of changes in accounting principles, or State or Federal laws, rules and requirements associated with the annual financial report. MetroPlan Orlando expects to sign a contract with the successful proposer for a five (5) year period.

In addition, please provide single hourly rates for each classification of engagement personnel which would apply if MetroPlan Orlando were to request additional work beyond the scope of services in this RFP.

Progress payments not to exceed 75% of the total fee may be made upon the invoice request of the proposer in accordance with a mutually agreed upon schedule based on percentage of the engagement work completed. Final payment shall be made upon receipt and acceptance of the final audit reports, opinion letters and management letter by the MetroPlan Orlando Board and upon invoice request by the proposer.

SEPARATELY SEALED REQUIRED ITEMS (ONLY ONE COPY REQUIRED)

(Not part of the 50 page proposal document)

1. DBE Forms (Required whether or not DBE certified)
 - a. DBE Participation Statement Form 375-030-21*
 - b. Bid Opportunity List Form 275-030-10*
 - c. Copy of the UCP certification certificates -if certified

2. Conflict of Interest Form*

*Located at <https://www.metroplanorlando.org/about-us/doing-business-with-us/>

Other Proposal Information

MetroPlan Orlando reserves the right to accept or reject any and all proposals without cause, to waive technicalities, and/or whose award will, in the sole opinion of MetroPlan Orlando, be in the best interest of and most advantageous to MetroPlan Orlando.

Evaluation criteria to shortlist this RFP will be the following

Proposed Evaluation Criteria	Possible Points
<p>Corporate Qualifications</p> <ul style="list-style-type: none"> • Firm’s independence and license to practice in Florida • Firm’s professional personnel have received adequate continuing governmental education within the prior two years • Inclusion of a copy of the most recent AICPA Quality Review control peer review report and the firm’s record of quality audit work • Firm’s adherence to the instructions in this RFP – organization, clarity, responsiveness of the proposal • Agreement to meet Organization’s general contract terms and conditions 	<p>20</p>

Technical Qualifications (Expertise and Experience) <ul style="list-style-type: none"> • Firm’s past experience and performance on comparable engagements • Size of governmental audit staff • Qualification and experience of proposed key engagement team members to be assigned to the engagement and quality of firm’s management support personnel available for technical consultation • Firm’s past experience and performance with governmental audits • Firm’s past experience and performance with Single Audits and tests of compliance with laws and regulations • Information on the results of any Federal or State desk reviews or field reviews of audits during the past three years and any disciplinary action taken or pending against it with State of Florida regulatory bodies or professional organizations. • Ability to perform additional services and provide technical support throughout the period of the engagement 	40
Management Plan/Audit Approach <ul style="list-style-type: none"> • Adequacy of proposed staffing plan • Approach to the audit - work plan • Adequacy of study and evaluation of internal accounting and administrative controls • Description of areas proposer thinks will require special attention • Adequacy of analytical and substantive procedures • Description of proposer’s approach in preparing management letters 	20
Value of Services Provided <ul style="list-style-type: none"> • Flat rate audit fee (Proposal Cost vs Services Provided/Needed) • Hourly rates of each level of staff assigned to the job • Location of Firm 	20
Total	100

After initial scoring by the committee, if a final decision is not made, short-listed proposers may be contacted to provide oral presentations. The date for a second selection meeting has not been scheduled. Updated dates for the selection committee meetings will be provided on the MetroPlan Orlando website. All proposers should be prepared to present on the final selection meeting date should they be short-listed.

Important information regarding this RFP will be posted on the MetroPlan Orlando website within the Consultant Services page (<https://metroplanorlando.org/about-us/doing-business-with-us/>)

Incurred Expenses

MetroPlan Orlando is not responsible for any expenses which proposers may incur in preparing and submitting proposals called for in this RFP.

Identical Tie Bids

In accordance with Florida Statute Section 287.087, preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality and services are received by MetroPlan Orlando for the procurement of commodities or contractual services, a bid

received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process.

No Collusion

By offering submission to the RFP, the proposer certifies the proposer has not divulged to, discussed, or compared his/her competitive proposal with other proposers or parties to this competitive proposal whatsoever. All interested parties are instructed and cautioned not to contact staff or Board members, as attempts to lobby or persuade may result in disqualification. All inquiries and questions should be directed in writing as listed in Section III above.

Disadvantaged Business Programs

THIS RFP WILL USE FHWA FUNDS

DBE REQUIREMENTS WHEN FEDERAL HIGHWAY (FHWA) FUNDS ARE INVOLVED

Disadvantaged business enterprises are encouraged to respond to this Request for Proposals/Quotes. MetroPlan Orlando has two different DBE/MBE programs. For contracts using Federal Highway Administration (FHWA) planning funds, the Florida Department of Transportation (FDOT) DBE policy must be followed. The FDOT DBE Plan can be found at:

[Equal Opportunity Office \(fdot.gov\)](http://fdot.gov)

(Control click on this link to see a copy of the FDOT DBE plan.)

For more information on the Florida Department of Transportation (FDOT) DBE program and how to become UCP-Certified (Florida Unified Certification Program), visit the FDOT's DBE website.

1. All proposals with PL (or other FHWA) funds as the payment source will not have DBE as part of the evaluation scoring process, i.e. evaluation and award will be race and revenue neutral. The evaluation scoring sheets should not have points on it.
2. The DBE goal is 10.65% for FHWA funds and 30.07% for FTA funds. This goal changes annually in October as set by FDOT.
3. All proposals require the following forms submitted in a separate envelope (i.e., not bound in the proposal book or document)
 - DBE Participation Statement Form 375-030-21 (form located on the MetroPlan Orlando Web site)
 - Bid Opportunity List Form 275-030-10 (form located on the MetroPlan Orlando Web site)
 - If a firm is a DBE, a copy of the UCP certification certificates
**NOTE – ONLY UCP DBE certifications are accepted for FHWA funded contracts. Certifications by local governments who are not UCP certifying members are not acceptable on these contracts.*

Required Contract Language

MetroPlan Orlando shall include the DBE Program language provided below in all contract agreements with their primes.

Participation by Disadvantaged Business Enterprises: The Consultant shall agree to abide by the statements in Paragraph (1) and (2) which follow. These statements shall be included in all subsequent agreements between the Consultant and any subconsultant or contractor.

- 1. Policy: It is the policy of MetroPlan Orlando that disadvantaged businesses, as defined by **49 Code of Federal Regulations, Part 26**, shall have an opportunity to participate in the performance of MetroPlan Orlando contracts in a non-discriminatory environment. The objectives of the Disadvantaged Business Enterprise program are to ensure non-discrimination in the award and administration of contracts, ensure firms fully meet eligibility standards, help remove barriers to participation, create a level playing field, assist in development of a firm so it can compete successfully outside of the program, provide flexibility, and ensure narrow tailoring of the program.*
- 2. MetroPlan Orlando, its contractors, suppliers, and consultants shall take all necessary and reasonable steps to ensure that disadvantaged businesses have an opportunity to compete for and perform the contract work of MetroPlan Orlando in a non-discriminatory environment.*

MetroPlan Orlando shall require its contractors, suppliers, and consultants to not discriminate on the basis of race, color, national origin, religion, gender, age, or disability in the award and performance of its contracts/subcontracts.

*This policy covers in part the applicable Federal regulations and the applicable statutory references contained therein for the **Disadvantaged Business Enterprise Program Plan, Chapters 337 and 339, Florida Statutes**, and **Rule Chapter 14-78, Florida Administrative Code**.*

It is understood and agreed that if the Consultant at any time learns that the certification it provided MetroPlan Orlando in compliance with 49 CFR, Section 23.51, was erroneous when submitted or has become erroneous by reason of changed circumstances, the Consultant shall provide immediate written notice to MetroPlan Orlando. It is further agreed that the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transaction" as set forth in 49 CFR, Section 29.510, shall be included by the Consultant in all lower tier covered transactions and in all aforementioned Federal Regulation.

Required USDOT assisted contract language

CONTRACT ASSURANCE

The Organization will ensure that the following clause is placed in every USDOT-assisted contract and subcontract:

The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of USDOT assisted contracts. Failure by the contractor to carryout these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.

PROMPT PAYMENT

The Organization will ensure that the following requirements will be placed in every USDOT-assisted contract and subcontract:

(A) Every contract let by the MPO for the performance of work shall contain a provision requiring the prime contractor, before receipt of any progress payment under the provisions of such contract, to certify that the prime contractor has disbursed to all subcontractors and suppliers having an interest in the contract their pro rata shares of the payment out of previous progress payments received by the prime contractor for all work completed and materials furnished in the previous period, less any retainage withheld by the prime contractor pursuant to an agreement with a subcontractor, as approved by the MPO for payment. The MPO shall not make any such progress payment before receipt of such certification, unless the contractor demonstrates good cause for not making any such required payment and furnishes written notification of any such good cause to both the MPO and the affected subcontractors and suppliers.

(B) Every contract let by the MPO for the performance of work shall contain a provision requiring the prime Contractor, within 30 days of receipt of the final progress payment or any other payments received thereafter except the final payment, to pay all subcontractors and suppliers having an interest in the contract their pro rata shares of the payment for all work completed and materials furnished, unless the Contractor demonstrates good cause for not making any such required payment and furnishes written notification of any such good cause to both the MPO and the affected subcontractors or suppliers within such 30-day period.

Each invoice on a contract with DBE participation will be required to be submitted on our standard invoice format requiring DBE breakout and the above Prompt Payment statement attached to it.

Confidentiality of Proposals

Proprietary Information:

“In accordance with Chapter 119 of the Florida Statutes (Public Records Act), and except as may be provided by other applicable State and Federal Law, all proposers should be aware that Requests for Proposals and the responses thereto are in the public domain. However, the proposers are requested to **identify specifically** any information contained in their proposals which they consider confidential and/or proprietary and which they believe to be exempt from disclosure, citing specifically the applicable exempting law.”

Please note that Sections 119.07(3)(m) of the Florida Statutes address in part the issue of the public nature of sealed bids or proposals as well as the non-public nature of certain trade secrets. The proposal submitted by your company may contain **areas**, which are designated “**confidential**” or “**exempt from disclosure**”. If your proposal contains such information you are required to advise MetroPlan Orlando with **specificity** the applicable law making those provisions exempt from disclosure in accordance with the Public Records Law. **A generic notation that information is “confidential” will not suffice.**

Failure to provide the Department of Finance and Administration with a detailed explanation and justification including statutory cites and specific reference to your bid package detailing what provisions, if any, you believe are exempt from disclosure, may result in your proposal being subject to disclosure in accordance with Chapter 119 of the Florida Statutes.