



# RFP 2021-01: Audit Services

## Scope of Professional Services

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### Purpose:

MetroPlan Orlando, the “Organization,” is requesting proposals from qualified certified public accountants, the “Auditor,” to provide auditing services for the fiscal years ending June 30, 2021, June 30, 2022, June 30, 2023, June 30, 2024, and June 30, 2025. The audits must be performed in accordance with the following, each as amended from time to time:

- Generally Accepted Auditing Standards
- Government Auditing Standards issued by the U.S. General Accounting Office (GAO)
- Provisions of the Federal Single Audit Act of 1996
- 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- The Rules of the Auditor General, State of Florida, Chapter 10.550, 10.650
- Sections 218.39 and 215.97, Florida Statutes, and other Florida Statutes, as applicable
- 49 CFR 18.26
- Rules of the Florida Department of Financial Services
- Any other sources that apply to a Metropolitan Planning Organization in the State of Florida

### Scope of Services:

The scope of work to be performed includes the annual audit of the Organization’s general purpose financial statements to express an opinion on the fair presentation of its basic financial statements in conformity with the accounting principles generally accepted in the United States of America. All major grant programs must be audited at the fund level.

The Auditor shall be responsible for performing certain limited procedures involving required Management’s Discussion and Analysis and the required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.

The Auditor shall audit the schedule of Federal and State financial assistance.

The Auditor shall provide all opinions required by the Auditor General and State, Federal, and local grantors associated with the annual financial report and as necessary for grant compliance and issue reports including but may not be limited to:

- Independent Auditor’s Report
- Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditor’s Management Letter

- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by The Uniform Guidance
- Other reports and schedules deemed necessary by grant requirements or changing accounting rules.

Use of the audited financial statements, opinions or any of the above named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm.

The Auditor shall submit a signed audit report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America no later than the first Wednesday in October, for the previous fiscal year ending June 30, along with the required reports on internal control structure and compliance with laws and regulations, and any written or oral communications required to the governing Board.

The Auditor may be requested to perform other auditing services at the discretion of the Organization. Any such additional work agreed to between the Organization and the firm shall be performed only upon a written agreement.

## Description of MetroPlan Orlando

The Orlando Urban Area Metropolitan Planning Organization d/b/a METROPLAN ORLANDO/A Regional Transportation Partnership (the Organization) is a voluntary association of local government units organized under the authority of Chapter 339.175 of the Florida Statutes in accordance with the 1962 Federal Aid Highway Act. Its primary purpose is to provide leadership in the initiation and development of transportation plans and programs and the establishment of transportation priorities and strategies in Orange, Seminole, and Osceola Counties. Membership is apportioned by the Governor of Florida and by Interlocal Agreement among the various governmental entities within the Orlando & Kissimmee Urbanized Areas on the basis of equitable population ratio and geographic factors. Membership is comprised of representatives of Orange County (6), Osceola County (1), Seminole County (2), Central Florida Expressway Authority (1), (2) for the Office of Mayor of the City of Orlando, (1) each for the Cities of Altamonte Springs, Apopka, Kissimmee and Sanford; Greater Orlando Aviation Authority (1), Sanford Airport Authority (1), Central Florida Regional Transportation Authority (LYNX)/Commuter Rail Commission (SunRail) (1), and the Chair of the Municipal Advisory Committee which is a committee to the Board comprised of the smaller Cities in the region who do not have full representation on the Board. Representatives of the Florida Department of Transportation and the Chairpersons of the Technical Advisory Committee, the Community Advisory Committee, the Transportation System Management & Operations Committee, and the Kissimmee Municipal Airport serve as non-voting advisors.

Copies of the Annual Financial Report for fiscal years ended June 30, 2019 and 2020, which included an unmodified audit opinion, the Unified Planning Work Program (UPWP) for 2018/2019 and 2020/2021, the chart of accounts, and copies of the Grant Agreements for the FHWA Planning Funds, FTA Section 5305(d), and the Transportation Disadvantaged grants are provided with this request to acquaint you with the auditee organization. The Organization has 19 budgeted full-time positions and an operating budget of \$9.8 million. The Organization maintains a General Fund and Special Revenue Funds comprised of Federal and State grants. Funding by partners is based on 50 cents per capita. The Organization has no internal audit department. The Department of Finance & Administration has a staff of three consisting of one Certified Public Accountant, a Fiscal Manager, and an Accounting & Administration Specialist. The financial application software is Grants Management System Accounting Management Software ([www.gmsactg.com](http://www.gmsactg.com)) and runs on Windows 10 computers.

## Staff Assistance Provided to the Auditor and Report Preparation

The Accounting staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and reasonable explanations. The staff will prepare the financial statements and following supporting statements and schedules:

- Physical Inventory
- Fixed Assets Schedules
- Bank and Investment Confirmations
- Revenue Confirmations
- GMS generated reports
- Accrued Payroll
- Receivables Schedule
- Prepaid Expenses Subsidiary Schedule
- Accounts Payable Subsidiary Schedule
- Bank Reconciliations
- Fluctuation Analysis
- Schedule of Expenditures of Federal Awards and State of Florida Financial Assistance
- Entity Wide Statements
- Individual Fund Statements
- Notes to Financial Statements
- MD&A

The Organization will be responsible for the preparation, editing, printing, and distribution of the Annual Financial Report.

## Proposal Minimum Requirements

To qualify to submit a proposal to MetroPlan Orlando, the firm must meet the following minimum requirements:

- A. The firm must have been established as a legal entity, be licensed in the State of Florida, and the principals of the firm must have performed continuous CPA services for a minimum of five (5) years including five (5) years of local governmental audits.
- B. The firm must meet the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
- C. The firm must have no record of substandard work.
- D. All individuals who will be working on the audit must have at least 24 hours of governmental accounting and auditing CPE in each of the preceding two years.
- E. The firm working on the audit must have governmental audit experience, including experience auditing Federal and State financial assistance programs. Experience including Federal Highway Administration Unified Planning Work Program Planning grants and Federal Transit Administration Unified Planning Work Program Section 5305(d) grants would be helpful.
- F. The audit is to be completed, and the partner in charge of the audit must be available to present the final report to the Board during its regular scheduled November meeting held on the second Wednesday of the month.

- G. Working papers are the property of the Auditor and shall be held locally for a period of five (5) years after completion of the audit. Working papers will be available for examination or duplication without charge to authorized MetroPlan Orlando personnel as well as representatives of the cognizant Federal Audit Agency, the General Accounting Office, The State of Florida Auditor General and Grantor agencies to comply with grant requirements.
- H. Each special revenue fund shall be considered a major fund regardless of dollar amount, and the opinion letter shall opine on the financial position of the governmental activities and each major fund.
- I. The Auditor will agree to immediately notify the Organization if the Board of Accountancy or any other regulatory agency requests review of the audit work papers concerning the Organization.
- J. The Organization will expect immediate compliance with any expanded scope definitions necessary to comply with expanded regulatory requirements. The Auditor will assist the Organization in complying with changes in reporting requirements to remain in conformity with Generally Accepted Accounting Principles. This includes technical assistance in the preparation of new statements and note disclosures.

## **PUBLIC ENTITY CRIME ACT**

Any person or firm submitting a response to this RFP must confirm that it is not on the convicted vendors list maintained by the Florida Department of Management Services and must acknowledge that it has been notified of the following:

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract for repair of a public building or public work, may not submit a bid on public leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor or consultant under a contract with any public entity and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two for a period of 36 months from the date of being placed on the convicted vendors list.

## Calendar of Events:

Listed below are the important dates and times by which the actions noted must be completed. If the Department of Finance and Administration finds it necessary to change any of these dates or times, the change will be accomplished by addendum. All dates are subject to change.

Action:	Completion / Due Date
Issue RFP	Thursday, March 18, 2021
Deadline for Submitting Questions	Tuesday, March 30, 2021 at 12:00 p.m.
Proposals Due	Tuesday, April 6, 2021 at 12:00 p.m.
Initial Proposal Review / Short-Listing	Tuesday, April 20, 2021 at 9:00 a.m. (Approx)
Consultant Presentations / Q & A	TBD (if necessary)
Board Approval of Award	Wednesday, May 12, 2021 at 9:00 a.m.
Contract Negotiations	To be determined. Under Contract by July 1, 2021