

MARCH 2021

# Imperial County Transportation Commission (ICTC)

## Request for Proposals for Annual Financial Audits

Mark Baza, Executive Director  
1503 N. Imperial Ave, Suite 104  
El Centro Ca. 92243  
760-592-4494  
Fax: 760-592-4410  
[davidaguirre@imperialctc.org](mailto:davidaguirre@imperialctc.org)



---

## **I. INTRODUCTION**

The Imperial County Transportation Commission (ICTC) is seeking proposals from qualified certified public accountant individuals or firms, for professional audit services. This Request for Proposal (RFP) describes the project, the required scope of services, the consultant selection process, and the minimum information that must be included in the proposal.

ICTC's Fiscal Year begins on July 1 and ends on June 30. This RFP is for performing the required audit and related reports for three fiscal years: ending June 30, 2021, June 30, 2022, June 30, 2023.

In order to meet reporting requirements, ICTC's goal is to have a completed draft audit by December 31st each year. The ICTC must review and approve, by Board action, the final draft of audits no later than February annually.

Other tasks to be performed include the following:

- Single Audit Financial Statement
- Determination of need for implementation of GASB Statements
- Federal Clearing House Report
- State Controller Annual Reports: Financial Transactions of Transit Operators (general public and disabled) Special District and the Government Compensation Report
- Transportation Development Act (TDA) and other applicable State required Compliance Reports

In addition, the ICTC may require on-going, infrequent consulting services for financial issues that may occur throughout the year.

The audit shall be performed by the Auditor, using the most current version of each of the standards and guidelines, in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits set forth in the Government Accountability Office's (GAO); the standards as presented by GASB, and the minimum procedures of local governments prescribed by the Office of the State Controller.

## **II. GENERAL BACKGROUND**

ICTC is the sub-regional transportation planning and programming agency for the Imperial Valley region. The ICTC was created in 2010 pursuant to State SB 607. Planning and programming services had been previously provided under the Imperial Valley Association of Governments and the County of Imperial. ICTC also administers the regional public transit services in the region.

ICTC is an independent agency governed by a Commission composed of City council members and County supervisors from each of the region's eight (8) local governments and the Imperial Irrigation District (IID). Membership includes the cities of Brawley, Calipatria, Calexico, El

---

Centro, Holtville, Imperial, Westmorland, the County of Imperial and the IID.

ICTC builds consensus, makes strategic plans, obtains and allocates resources, and provides information on a broad range of topics pertinent to the Imperial Valley region's transportation services and infrastructure. ICTC also directly administers and manages several public transit services through contracts with for profit and nonprofit companies.

ICTC functions as the administrating agency for the service authority for freeway emergencies (SAFE) in the County of Imperial. SAFE has been formed to establish and maintain a network of call boxes to enable motorists to obtain emergency assistance if they become stranded within the County's interstate or State highways. The program is funded by revenue generated from a \$1 fee assessed on vehicle registrations within the County.

### **III. ESTIMATED PROJECT SCHEDULE**

ICTC anticipates the process for nominating and selecting a consultant and awarding the contract will be according to the following schedule:

A.	Advertise and Issue RFP	March 2, 2021
B.	Non mandatory Prebid meeting	March 18, 2021
C.	Proposal Due Date	April 1, 2021
D.	Provider Ranking and Staff Recommendation (non-public opening)	Week of April 5th, 2021
E.	Oral Interviews (if utilized)	Week of April 5th, 2021
F.	Selection and Notification Award	April 2021 (estimate)
G.	Approval of Contract	April 2021 (estimate)
H.	Notice of Award/Notice to Proceed	April 2021 (estimate)
I.	Completed Initial Draft Report for Agency review - December (2021, 2022, 2023)	
J.	Presentation of Final DRAFT report to ICTC Management Committee February (2022, 2023, 2024)	
K.	Presentation of Final Report to the ICTC Commission - February (2022, 2023, 2024)	
L.	Delivery of Final Report	March (2022, 2023, 2024)

---

## **IV. PROJECT SUMMARY**

### **A. Project Description**

The ICTC is responsible for acquiring and utilizing directly or allocating monies to member agencies for the region of the County of Imperial. These funds include, but are not limited to; Federal Transit Administration (FTA) Section 5304, 5307, 5309, 5310 and 5311 funds, the State Transportation Development Act (TDA) the State Transit Assistance Fund (STA), Prop 1B State of Good Repair (SGR), the California Transit Security Grant Program (CTGSP), Low Carbon Operations Program (LCTOP) and is required to certify compliance of its administration of funds, as well as, its day to day operations. ICTC also administers the Imperial County SAFE program.

ICTC is the fiscal agent for the Southern Border Broadband Consortium that has grants from the Public Utilities Commission (PUC). In addition, ICTC has a grant from the Environmental Protection Agency (EPA) for the Brownfields Assessment project. Both of these projects are conducted through an MOU with the Imperial Valley Economic Development Corporation. ICTC is required to certify compliance of its administration of these funds, as well as, its day to day operations.

ICTC is an independent governmental agency. To date, ICTC has completed program audits to satisfy the various federal and state requirements.

Program audits from the prior years are available at <http://www.imperialctc.org/publications-&-reports/financial-reports/>

ICTC has been working towards completing a Comprehensive Annual Financial Report (CAFR), which includes the balance sheet, statement of revenue and expenditure, and changes in fund balance as well as an Independent Auditor's Report (opinion). It is anticipated that guidance from the audit team will be necessary during the first year of this project to educate ICTC staff on the necessary documentation and data required for a CAFR.

The primary objectives of the audit will be to report on the compliance and fiduciary capacity of the ICTC. The audits must be conducted to satisfy the requirements of the Secretary of the State's Business, Transportation and Housing Agency as set forth in the Transportation Development Act (TDA) as published by State Department of Transportation; PUC Sections 99245; CCR 6662, 6664, 6665, 6666 and 6667. The fiscal and compliance audits shall be performed in accordance with general accepted auditing standards for financial audits as set forth by the American Institute of Certified Public Accountants and, the standards as set forth in the U.S. General Accounting Office's Government Auditing Standards (2018).

A Single audit shall be performed in accordance with generally accepted standards as set forth in the U.S General Accounting Office Government Auditing Standards (2018), the provisions that pertain to the Single Audit Act of 1984 as amended in 1996, and the provision of the US Office of Management and Budget (OMB) Circular A-133 Audits of the State and Local Governments and

---

## Non Profit Organizations.

The ICTC does not reimburse for any cost of proposal preparation (including but not limited to parking, printing, postage, travel, etc.), even in the event of RFP cancellation.

This represents a draft scope of work outlining the prominent tasks that need to be accomplished as part of the financial audit services. The successful audit team will be expected to refine this scope of work prior to finalizing a contract for audit services. It is anticipated that the first year will require additional work from ICTC, as well as, the audit team to become familiar and develop the required communications and reports.

Any reasonable recommendations for additions, alterations, or changes to the scope of work made by a CPA firm in a proposal shall be considered. However, ICTC is not required to accept any suggestions or recommendations for any proposed alterations or changes.

### **B. Fee Estimate Range**

The budget for this effort has been set at \$85,000/annually. Additional reimbursement may become necessary for additional work required during the time period of this contract, will be renegotiated based on a cost per hour that is established in the pricing proposal.

### **C. Payment**

The selected consultant will be paid by the fixed fee method, with itemized monthly invoices based on deliverables or portions of work completed. ICTC will retain 10% from each invoice until the final delivery of the product annually.

### **D. Working Paper Retention and Access**

All working papers and reports must be retained, at the Auditor's expense, for a minimum of seven (7) years after the report is issued, unless the Auditor is notified in writing by ICTC of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to ICTC. ICTC would like to receive working paper data on an annual basis.

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.

### **E. Unusual Discoveries/Conditions**

If conditions are discovered, which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the Auditor shall promptly advise the ICTC's Executive Director, and the Project Manager. No extended services shall be performed unless such are authorized.

---

## **F. Day to Day Transactions**

The County of Imperial currently provides treasury and accounting processing services for the ICTC. Daily transactions of the ICTC are conducted with the access to the County's computerized accounting system, *One Solutions*, and is supported on personal computers on a Windows network. ICTC is also working on acquiring its own internal secondary accounting software to supplement the software utilized from the County.

The ICTC operates as an independent agency; however, all funds are on deposit within the County of Imperial and at a local commercial bank. Communications and interaction must be established by the auditor with ICTC staff, as well as, the staff of the County Auditor Controller's office.

## **G. Magnitude of Finance Operations**

The ICTC's Financial activities includes apportionment and allocation, purchasing, budgetary, accounting, accounts receivable/accounts payable functions.

## **H. Finance and Clerical Assistance**

ICTC staff will provide reasonable assistance in providing the Auditor with the documentation required to perform an examination of ICTC's financial statements. Support will be arranged based upon mutual agreement between the Consultant and ICTC. Report preparation, editing and printing shall be the responsibility of the Auditor.

## **I. Fund Type and Description**

The specific funds identified by the account numbers include:

1. Fund 7076 Local Transportation Fund (State - TDA funds)
2. Fund 7079 State Transit Assistance Fund (State - STA, CTSGP, SGR Funds)
3. Fund 7416 ICTC Transit Programs and Operations (various federal and State including TDA funds including a statement of compliance with the TDA)
4. Fund 7417 ICTC Regional Planning (various federal and State)
5. Fund 7481 CTSGP Funds (State)
6. Fund 7482 SGR funds (State)
7. Fund 7553 LCTOP Funds (State)
8. Fund 7557 Regional Collaboration funds (federal and State)
9. Fund 1574 (SAFE)

---

## V. SCOPE OF REQUIRED SERVICES

### A. Project Kickoff Meeting

The purpose of the Kick off/Scoping Meeting is to 1) meet the primary participants in the audit process, 2) establish communications and 3) finalize a schedule for the project. The audit team will also provide and distribute agendas and meeting minutes to ICTC.

The auditor will send three (3) bound copies and one (1) electronic copy of each draft. Draft audits will be delivered to the Executive Director or his designee for review and comment by November 15th of each year.

Upon direction from the Executive Director or his designee, the auditor will then send three (3) bound copies and one (1) electronic copy of each final audit. Final audits will be delivered to the Executive Director or his designee by December 1st of each year.

The auditor is also responsible for the presentation of the audit reports to the Management Committee and the Commission. The Management Committee meetings occur on the 2<sup>nd</sup> Wednesday of the month at 10:30 AM. Commission meetings occur on the 4<sup>th</sup> Wednesday of the month at 6:30 PM. The specific date for the presentation will be determined, however it should be prior to the date the audits are due to the State Controllers Office.

The auditor must report immediately any instances of defalcation or misuse of any ICTC managed funds, or any serious non – compliance with the statutes or regulations to the ICTC, the administrator for the ICTC.

This represents a draft scope of work outlining the prominent tasks that need to be accomplished as part of the financial audit services. The successful audit team will be expected to refine this scope of work prior to finalizing a contract for audit services.

The auditor will be expected to arrange for progress meetings with the ICTC at any time upon request or when any problem is found during the field work which would materially affect the outcome of the audit.

### **Audit Effort:**

#### Preparation of CAFR:

The proposed contract for services will include preparation of ICTC's financial statements of its governmental activities, including each major fund and the aggregate remaining fund information. The Firm chosen will be responsible for compiling ICTC's CAFR in accordance with generally accepted accounting principles and requirements. The Firm must ensure that all required disclosures/footnotes are included in the financial statements for that fiscal year.

---

Prepare Introductory Section

- Prepare Org Chart
- Prepare Independent Auditors Report

Prepare Financial Section

- Prepare Management Discussion and Analysis Section
- Prepare Statement of Net Position
- Prepare Statement of Activities
- Prepare Governmental Funds Balance Sheet
- Prepare Reconciliation of Governmental Funds Balance Sheet
- Prepare Statement of Revenues, Expenditures, and Changes in Fund Balances
- Prepare Reconciliation to Statement of Revenues, Expenditures, and Changes in Fund Balances
- Notes to Financial Statements

Required Supplemental Information

- Cost Sharing Retirement Plans Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

Supplementary Information

- Non Governmental Funds\_  
Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards

Statistical Section

- Financial Trends, Revenue Capacity, Debt Capacity, Demographic and Economic Information and Operating Information (3 – 10 year comparison)

Compliance Section

- Summary of Auditors Results

**Other Services:**

Other tasks to be performed include the following:

- Single Audit Financial Statement
- Determination of need for implementation of GASB Statements
- Federal Clearing House Report
- State Controller Annual Reports: Financial Transactions of Transit Operators  
(general public and disabled) Special District and the Government Compensation Report
- Transportation Development Act (TDA) and other applicable State required Compliance Reports



---

## VI. PROPOSAL REQUIREMENTS

### A. GENERAL

1. The proposal should be concise, well organized and demonstrate the proposer's qualifications and experience applicable to the project. The proposal shall be limited to 50 double sided pages (8.5 inches x 11 inches), inclusive of resumes, graphics, forms, pictures, photographs, dividers, front and back covers, cover letter, etc. Type size and margins for text pages should be in keeping with accepted standard formats for desktop publishing and processing and should result in no more than five hundred (500) words per page.
2. The written proposal must include a discussion of the proposer's approach to the project, a breakdown and explanation of project tasks, a proposed project schedule, an estimate of costs and documentation of the firm and consultant's qualifications for the scope of work. The cost estimate should be submitted in a separate sealed envelope.
3. The proposer will be evaluated based upon the information submitted in accordance with the evaluation criteria, and compliance with all requirements of this RFP.

### B. Contents

Proposals submitted in response to this RFP shall be in the following order and shall include:

1. *Executive Summary*

Include a 1-2 page overview of the entire proposal describing the most important elements of the proposal.

2. *Identification of the Proposer and Establishment of Proposer's Fiscal Responsibility*

Please provide the following information:

- a. Legal name and address of proposer's company.
- b. Number of year's proposer's company has been in business.
- c. Legal form of company (partnership, corporation, joint venture, etc.). If joint venture, identify the members of the joint venture and provide all information required within the section for each member.

---

If a corporation, certify that the corporation is in good standing with the Secretary of State.

- d. If a company is wholly-owned subsidiary of a “parent company,” provide the legal name and form of the parent company.
- e. Address(es) of primary office(s) that will work on this project.
- f. Name, title, address, email address and telephone number of the person to contact concerning the proposal.
- g. State whether the proposer has filed bankruptcy in the last ten (10) years and provide any other relevant information concerning whether the proposer is financially capable of completing this project.
- h. Provide all applicable license numbers for licenses relevant to or required for this project, the names of the holders of those licenses, and the names of the agencies issuing those licenses.

3. *Experience and Technical Competence*

Describe the proposer’s experience in completing similar consulting efforts. List three (3) successfully completed projects of a similar nature. For each completed project, provide the name of the company and project manager the proposer performed worked for, telephone numbers, type of work performed, and dollar value of the contracts. A project currently being performed may be submitted for consideration as one of these references.

4. *Proposed Method to Accomplish the Work*

Describe the proposer’s technical and management approach to the project and how the proposer will plan for and accommodate each into the project effort. Provide a proposed project schedule. Discuss how and what lines of communication will be implemented to maintain the project schedule. Provide a description of requirements or documentation to be requested from ICTC prior to work commencement.

5. *Knowledge and Understanding of Local Environment and Relevant Laws*

Describe the proposer’s experience working in the local environment and proposed local presence for interfacing with ICTC’s Project Coordinator. The environment includes, but is not limited to: cities, county and other local agencies’ regulations and policies. Describe proposer’s experience

---

with and knowledge of relevant State and Federal laws.

6. *Project Organization and Key Personnel*

a. Describe proposed project organization, including identification and responsibilities of key personnel. Indicate role and responsibility of prime consultants and all sub-consultants if any. Indicate how firms are being utilized to ensure a strong understanding of federal, State and local laws, ordinances, regulations, policies and requirements. Indicate the extent of the commitment of key personnel for the duration of the project and furnish resumes of key personnel. Provide an indication of the staffing level for the project. ICTC's evaluation of the proposal will consider the proposer's entire team; therefore, no changes in the team composition will be allowed without prior written approval of ICTC. Subconsultant letters of commitment are required.

b. Describe the experience of the proposer's project team in detail, including the team's project manager, and other key staff members, on projects of similar size, capacity, and dollar value. For each similar project, include the client's name and telephone number. It is ICTC's policy to interview proposer's references.

7. *Previous Contracts with ICTC*

The proposer shall submit a list which indicates all prime contracts and/or amendments awarded to the proposer by ICTC for the last three (3) years. The list shall include a short description of the project, the project scope of work, award date, completion date, name of ICTC's assigned project manager, and contract value.

8. *Exceptions to this Request for Proposals*

The proposer shall certify whether it takes no exception(s) to this RFP, including but not limited to a sample Standard Agreement for Services (Attachment A). If the proposer does take exception(s) to any portion(s) of the RFP or contract, the specific portion(s) to which exception(s) is taken must be identified and explained. Failure to make exceptions to the RFP or contract will be deemed a waiver of any objection. Exceptions may be considered during the proposal evaluation process, but the ICTC is not obligated to accept or approve any exceptions.

9. *Addenda to this Request for Proposals*

The proposer shall confirm in its proposal the receipt of all addenda (if any) issued to this RFP.

10. *Statement of Impartiality*

The nature of this project requires an impartial unbiased approach on the part of the consultant team. This proposal shall include a statement declaring that the consultants and subconsultants are not currently, and will not, during the performance of these services, participate in any other similar work involving a third party with interests currently in conflict or likely to be in conflict with ICTC's interests.

11. *Detailed Cost Estimate*

Provide an estimate of the total direct and indirect costs to complete all tasks identified in the scope of work. A detailed cost breakdown shall be provided identifying: 1) the number of staff hours and hourly rates for each professional and administrative staff person who will be committed to this project, including fringe and overhead costs; 2) an estimate of all other direct costs, such as material and reproduction costs; and 3) an estimate of subconsultant services, if needed.

## VII. SUBMITTAL REQUIREMENTS

- A. Proposals shall be submitted in two (2) sealed packages. Each package shall be clearly marked and indicating which services the responses pertain to. The proposal shall be held in confidence until the award of the contract. At that time it becomes a matter of public record. The individual price proposal sheet shall be retained as proprietary and confidential, if so marked as "confidential."
1. Provider shall submit package No. 1 with one (1) original, four (4) copies and one (1) PDF copy on a thumb drive, each marked "***ICTC Financial Audit Services***" The package shall bear the Provider's name and address.
  2. Provider shall submit package No. 2 with one (1) original and four (4) copies in a sealed envelope marked "***ICTC Financial Audit Services Cost/Price Proposal.***" The envelope shall bear the Provider's name and address.
- B. The proposal transmittal letter and any required certifications shall be signed by an individual or individuals authorized to execute legal documents on behalf of the proposer.

- 
- C. The proposal must be addressed to and received no later than **3 P.M., local time, on April 1, 2021** at the offices of:

Mark Baza, Executive Director  
Imperial County Transportation Commission  
1503 N. Imperial Ave. Suite 104  
El Centro, CA. 92243

Postmarks will not be accepted in lieu of this requirement.

- D. Proposals are to be submitted in sealed packages with the following information clearly marked on the outside of each package.

1. Name of proposer
2. Project title
3. Package Number (e.g., 1 of 2)

- E. Failure to comply with requirements of the RFP may result in disqualification. ICTC is not responsible for finding, correcting, or seeking clarification regarding ambiguities or errors in proposals. If a proposal is found to contain ambiguities or errors, it may receive a lower score during the evaluation process. ICTC reserves the right to disqualify a proposed detailed cost estimate with mathematical or clerical errors, inconsistencies or missing information which prevent ICTC from fully evaluating the proposal. ICTC may, but is not required to, seek clarification from a proposer regarding information in a proposal. Errors and ambiguities in proposals will be interpreted in favor of ICTC.

- F. Proposals and/or modifications received subsequent to the hour and date specified above will not be considered.

## VIII. PRE-SUBMITTAL ACTIVITIES

### A. Questions Concerning Request for Proposals

A non-mandatory pre-bid meeting is scheduled for **9:00AM on March 18, 2021**.

The non-mandatory pre-bid meeting will be conducted via teleconference. ICTC will not be responsible for loss of connections or inability to hear and participate in the conversation due to other technical issues.

Call in Number: 1-800-920-7487 Participant Code: 5514367#

All questions relating to the RFP will be addressed as an addendum to the RFP, which will be posted on the [www.imperialctc.org](http://www.imperialctc.org) website. Questions must be received from prospective bidders in writing via mail, facsimile, E-mail or hand

---

delivery no later than **3 P.M. on March 15, 2021** addressed to:

David Aguirre, Program Manager  
Imperial County Transportation Commission  
1503 N. Imperial Ave. Suite 104  
El Centro, CA 92243  
760-592-4494  
E-mail: davidaguirre@imperialctc.org

**B. Revision/Addendum to the Request for Proposals**

ICTC reserves the right to revise the RFP and issue addendums prior to the date that proposals are due. Revisions to the RFP shall be posted on the Web page devoted to this RFP at least one full business day prior to the deadline for proposals. It is the responsibility of the proposer to contact the project coordinator and check the Web site for any revisions related to this RFP.

**IX. RESPONSIBILITIES OF THE ICTC**

- A. The ICTC will provide management oversight, coordinate communications and introductions, and conduct administrative arrangements.
- B. The ICTC will pay an agreed upon amount within 30 days after submittal of an invoice(s). The ICTC will retain 10% of each invoice until the completion of the project annually.
- C. Upon request ICTC will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and FAX machines subject to reasonable restrictions.

**X. CONSULTANT EVALUATION AND SELECTION PROCESS**

- A. ICTC will establish a project evaluation committee (“Committee”) for this project that will include representatives from ICTC and its member agencies with experience and expertise in the related discipline(s).
- B. Based upon the proposals submitted, the Committee may select a short-list of qualified firms for this project. ICTC reserves the right to make final consultant selection based solely upon evaluation of the written proposals, without short-listing firms or conducting oral interviews, should it find it to be in its best interest to do so. The Committee may interview the short-listed firms. Based upon the written proposal, interview, and reference scores, and other appropriate evaluation factors, the Committee will rank the qualified finalists.

- 
- C. The Committee will recommend the top-ranked proposer to ICTC's Executive Director who will request Commission authority to award a contract. The Commission has final authority for selection. The proposer selected will be sent a Notice of Award/Notice to Proceed.

## **XI. EVALUATION CRITERIA**

Proposers will be evaluated on the following criteria according to the weights assigned below. If oral interviews are conducted, they will be worth 25 points. Should oral interviews be conducted, ICTC anticipates conducting them via digital platform. ICTC reserves the right to add the proposers' interview scores into the evaluation criteria or to select proposers based solely upon their written proposal.

Proposers will be evaluated on the following criteria according to the weights assigned below.

### **A. Project Technical Experience [30 Points]**

Proposals should demonstrate a variety of experience in performing similar audits, particularly with public funds for government and special districts.

### **B. Proposed Methodology and Approach to Work [20 Points]**

Proposers must demonstrate the ability to carry out the project by meeting the proposal requirements identified. Describe the audit procedures and knowledge of the relevant codes and regulations pertaining to the various sources of funds. Demonstrate proposer's understanding of the project and a list of anticipated documentation needed from the ICTC.

### **C. Staff Qualifications [25 Points]**

Project staff qualifications include a combination of licensing, experience, education and background etc.

### **D. Price and Best Value [15 Points]**

Proposals will be evaluated for providing the best methodology and service at the lowest cost. Provide hourly rates for each level of staff in this project.

### **E. Completeness of the Proposal and References [10 Points]**

References in the proposals will be evaluated.

## **XII. SPECIAL CONDITIONS**

### **A. Reservations**

This RFP does not commit ICTC to award a contract, to defray any costs incurred in the preparation of a proposal pursuant to this RFP, or to procure or contract for work. ICTC may reject bids without providing the reason(s) underlying the declination. A failure to award a contract to the lowest bidder will not result in a cause of action against ICTC.

### **B. Public Records**

All proposals submitted in response to this RFP become the property of ICTC and public records and, as such, may be subject to public review.

### **C. Right to Cancel**

ICTC reserves the right to cancel or revise, for any reason, in part or in its entirety, this RFP. If ICTC cancels the RFP prior to the deadline for proposals or revises the RFP, notification will be placed on ICTC's Web site. [www.imperialctc.org](http://www.imperialctc.org)

### **D. Additional Information**

ICTC reserves the right to request additional information and/or clarification from any or all proposers to this RFP, but is under no obligation to do so.

### **E. Conflict of Interest**

ICTC has established a policy concerning potential conflict of interest in consultant programs, services, management, design and construction. This policy applies to all proposers and their proposed consultants/subconsultants. See Standard Sample Agreement for Services (Attachment A) for any additional information and any required certifications by consultants and their subconsultants.

### **F. Public Information**

Consultants who wish to release information to the public regarding consultant selection, contract award or data provided by ICTC must receive prior written approval from ICTC before disclosing such information to the public.



---

**G. Data Collection**

Upon completion of this project, the accumulated documentation becomes the property of the ICTC. The selected consultant will turn over all data, documents, reports, graphs, maps etc. to the ICTC staff upon the delivery of the final report.,

**H. Contract for Services**

The selected consultants will be required to sign a customized version of the attached “Standard Sample Agreement for Services” (Attachment A) and to provide the insurance certificates and all other required documentation within fifteen (15) calendar days of issuance of the Notice of Intent to Award.

**XIII. PROTESTS**

ICTC will consider all protests regarding the contracting process or the award of a contract submitted by 4:00 P.M. on the deadlines discussed below. ICTC will only review protests submitted by an actual or prospective proposer or someone else whose direct economic interest would be affected by the award of a contract or by failure to award a contract. A protest by any adversely affected person must be made in writing and must be mailed or hand delivered to ICTC. A protest which does not strictly comply with ICTC’s protest procedures will be rejected.

Protests relating to the content of the RFP package must be filed within ten (10) business days after the date the RFP is made available to the public by ICTC. Protests relating to the intent to make an award solicited by an RFP must be filed within ten (10) business days of the decision to award. The date of filing shall be the date of receipt of protests by ICTC. Untimely protests will be rejected.

If deemed necessary, ICTC shall notify all proposers of record that a protest has been filed and that the award has been postponed until further notice. If necessary, proposers will be asked to extend the time for acceptance of their proposal in order to avoid the need for readvertisement of the solicitation.

**A. Protest Contents**

A letter of protest must set forth detailed grounds for the protest and be fully supported with technical data, documentary evidence, names of witnesses and other pertinent information related to the subject being protested. The protest must also state the law, rule, regulation or practice on which the protest is based. The protestor must demonstrate or establish a clear violation of a specific law or regulation, e.g., a violation of the Buy America requirements.

If the protestor considers that the protest contains proprietary material which should be withheld, a statement advising of this fact must be affixed to the front page of

---

the protest document, and alleged proprietary information shall be so identified wherever it appears.

Protests shall be addressed to:

David Aguirre, Program Manager  
Imperial County Transportation Commission  
1503 N. Imperial Ave. Suite 104  
El Centro, CA 92243

**B. Reply to Protest**

An ICTC Protest Committee appointed by the Executive Director will review all protests in a timely manner and reply to the protest, in writing, within ten (10) business days. All material submitted by the protestor will be considered. Such material will not be withheld from any interested party outside of ICTC or any agency which may be involved with the contract except to the extent that the withholding of information is permitted or required by law or regulation.

**C. Request for Protest Reconsideration**

Upon receipt of an adverse decision by ICTC, the protestor may file a request for protest reconsideration. A request for protest reconsideration must be directed to the Executive Director in writing and received within ten (10) full business days from the postmark date of the reply from ICTC. The Executive Director will respond to the request for protest reconsideration within ten (10) full business days. The decision of the Executive Director will be in writing and final. No further protests will be heard by ICTC.

**Attachments:**

- A. Consulting Agreement (Sample)
- B. Proposal Evaluation Form (Sample)

Attachment A  
Consulting Agreement Sample

1 **ACCOUNTANCY AGREEMENT**

2  
3 THIS ACCOUNTANCY AGREEMENT (“Agreement”), made and entered into this \_\_\_\_ day  
4 of \_\_\_\_\_, 2018, is by and between the **IMPERIAL COUNTY TRANSPORTATION**  
5 **COMMISSION (“ICTC”)** and **[business name] [business type] (“AUDITOR”)** (individually, “Party;”  
6 collectively, “Parties”).

7 **RECITALS**

8 **A.** AUDITOR is a limited liability partnership, and a duly licensed certified public  
9 accounting firm in good standing under the laws of the State of California and is in the  
10 business of supplying independent accounting services and assistance to clients.

11 **B.** AUDITOR will audit the following individual fund financial statements of ICTC:

- 12 • Transportation Development Act (TDA) Administration, Fund 7076
- 13 • State Transit Assistance Fund (STA) Administration, Fund 7079; CTSGP,  
14 Fund 7481; PTMISEA, Fund 7482; LCTOP, Fund 7553
- 15 • ICTC Transit Administration, Fund 7147 and ICTC Transit Plans and  
16 Programs, Fund 7148
- 17 • ICTC Transit Administration Program, Fund 7416
- 18 • ICTC Planning Administration Program Fund 7417
- 19 • SB 325 (Article 8c) funds, Fund 7416
- 20 • Annual Report of Financial Transaction of Transit Operators
- 21 • Annual Report of Financial Transaction of Regional Transportation Planning  
22 Agencies
- 23 • Government Compensation Report

24 The objective of the audits is an opinion as to whether the individual fund financial  
25 statements are fairly presented, in all material respects, in conformity with accounting  
26 principles generally accepted in the United States of America.

1 C. ICTC wishes to employ AUDITOR to perform Audits and the AUDITOR is willing to  
2 accept such engagement for fiscal years ending June 30, 2018, June 30, 2019, and  
3 June 30, 2020.

4 D. ICTC wishes to employ AUDITOR to perform Reporting and the AUDITOR is  
5 willing to accept such engagement for the development and the completion of the  
6 reports required by the California State Controller's Office entitled "Annual Report of  
7 Financial Transaction of Transit Operators", the "Annual Report of Financial  
8 Transaction of Regional Transportation Planning Agencies", and the "Government  
9 Compensation Report".

10 NOW THEREFORE, ICTC hereby engages and AUDITOR hereby accepts such engagement  
11 upon the terms and conditions set forth herein.

12 **1. TERM.**

13 This Agreement shall become effective on the date first written above and shall continue in  
14 effect until the services provided for herein have been performed, but no later than December 31,  
15 2021, unless sooner terminated as provided herein.

16 **2. SERVICES TO BE PERFORMED BY AUDITOR.**

17 **2.1.** AUDITOR will conduct the Audits, for the fiscal years ending June 30, 2018, June 30,  
18 2019, and June 30, 2020, as detailed in the "Imperial County Transportation  
19 Commission Request for Proposals For Fiscal and Compliance Audit Services"  
20 attached as **Exhibit "A"** and "Audit Proposal to the Imperial County Transportation  
21 Commission Request for Proposals For Fiscal and Compliance Audit Services"  
22 attached as **Exhibit "B"**, both of which are incorporated by this reference.

23 **2.2** The audits will be conducted in accordance with auditing standards generally accepted  
24 in the United States of America, the standards for financial audits contained in  
25 *Government Auditing Standards*, issued by the Controller General of the United States  
26 for applicable audits, and will include tests of the accounting records and other  
27 procedures considered necessary to express an opinion.  
28

1           **2.3**   AUDITOR will also provide a report on internal control related to the financial  
2           statements and compliance with the provisions of applicable laws, regulations,  
3           contracts, agreements, and grants, noncompliance with which could have a material  
4           effect on the financial statements as required by Government Auditing Standards for  
5           applicable audits. The report on internal control and compliance will include a  
6           statement that the report is intended solely for the information and use of the audit  
7           committee, management, and specific legislative or regulatory bodies and is not  
8           intended to be and should not be used by anyone other than these specified parties. If  
9           funds are subject to an audit requirement that is not encompassed in the terms of this  
10          AGREEMENT, AUDITOR will communicate to management and those charged with  
11          governance that an audit in accordance with U.S. generally accepted auditing  
12          standards and the standards for financial audits contained in Government Auditing  
13          Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

14          **2.4**   AUDITOR will conduct the Reports, for the fiscal years ending June 30, 2018, June  
15          30, 2019, and June 30, 2020, as detailed in **Exhibits “A” and “B”**.

16          **2.5**   If requested by the ICTC, or CalTrans, or the Federal Transit Administration,  
17          AUDITOR will appear before the requesting body and explain any audit report or  
18          opinion.

19          **2.6**   In the event of a conflict between this Agreement or any amendment thereto, and any  
20          attached exhibit, this Agreement or any amendment thereto shall take precedence over  
21          any attached exhibit.

22   **3.    RETENTION AND AVAILABILITY OF WORK PAPERS.**

23           All supporting papers and work papers prepared by AUDITOR in connection with the Audit  
24   shall be retained for a minimum of four (4) fiscal years following the close of the Audit for the fiscal  
25   year and shall be available for inspection and examination during AUDITOR’S normal business  
26   hours upon request from ICTC or representatives of ICTC, the State Controller and/or ICTC.

27   ///

28   ///

1 **4. TIME FOR COMPLETION.**

2 **4.1** All audits shall be submitted by December 31<sup>st</sup> of the year following the fiscal year  
3 that ended the previous June 30<sup>th</sup>. Upon completion of the Audit, AUDITOR will  
4 furnish three (3) copies of the audits to ICTC and an electronic version in PDF format.

5 **4.2** All reports shall be submitted by September 30<sup>th</sup> of the year following the fiscal year  
6 that ended the previous June 30<sup>th</sup>. Upon completion of the reports, AUDITOR will  
7 furnish three (3) copies of the report to ICTC and an electronic version in PDF  
8 format.

9 **5. COMPENSATION OF AUDITOR.**

10 **5.1** In consideration for the services to be performed by AUDITOR, ICTC agrees to pay  
11 AUDITOR at the hourly rates indicated on the Fee Schedule as described in **Exhibit**  
12 **“C”**, attached and incorporated by this reference as though fully set forth herein.

13 **5.2** ICTC agrees to compensate AUDITOR for all services provided under this contract,  
14 for both audits and reports, in an amount not to exceed  
15 \_\_\_\_\_ dollars (\$\_\_\_\_\_.00), including all  
16 out-of-pocket expenses. The total amount that cannot be exceeded in each fiscal year,  
17 including all out-of-pocket expenses, is:

Fiscal Year in which work is performed	Fiscal Year audited and reported	Amount
Fiscal Year 2018-2019	Fiscal Year 2017-2018	\$____.00
Fiscal Year 2019-2020	Fiscal Year 2018-2019	\$____.00
Fiscal Year 2020-2021	Fiscal Year 2019-2020	\$____.00

18  
19  
20  
21  
22  
23 **5.3** Except as provided under Paragraphs 5.1 and 5.2, ICTC shall not be responsible to pay  
24 CONSULTANT any other compensation, out-of-pocket expenses, fees or other  
25 remuneration.

26 **5.4** Said payment shall not be due and payable until such time as AUDITOR has provided  
27 ICTC with a monthly service statement which shall itemize all out-of-pocket expenses  
28 and work performed for each said period. Said statements must meet with the

1 approval of ICTC and be received by ICTC with annotations so as to clearly identify  
2 the work by fund or project name, from other audit services performed for ICTC.

3 **5.5** Invoices, clearly indicating the period for which the bill is made, shall be submitted to:

4 ICTC  
5 ATTN: Executive Director  
6 1503 N. Imperial Ave., Suite 104  
7 El Centro, CA 92243

8 **5.6** AUDITOR acknowledges ICTC is under no obligation to compensate AUDITOR for  
9 services rendered or expenses accrued under this AGREEMENT not authorized by  
10 ICTC.

11 **5.7** If ICTC requires work in addition to that defined in the "Services to be Performed By  
12 Auditor," Paragraph 2, AUDITOR shall provide a cost estimate and written  
13 description of the additional work needed to perform such services. Compensation  
14 and the time for completing such additional services must be negotiated and approved  
15 in writing by ICTC prior to the commencement of any such services.

16 **6. INDEMNIFICATION.**

17 As between ICTC and AUDITOR, AUDITOR is deemed to assume responsibility and  
18 liability for, and AUDITOR shall indemnify and hold harmless and defend ICTC and any and all of  
19 its officers, agents, servants or employees against any and all claims, loss damage, charge or expense,  
20 including attorneys' fees, whether direct or indirect, to which ICTC or such officers, agents, servants  
21 or employees may be put or subject, by reason of any damage, loss or injury or any kind or nature  
22 whatever to person or property caused by or resulting from or in connection with any negligent act or  
23 action, or any neglect, omission or failure to act when under a duty to act on the part of AUDITOR,  
24 or any to its or their performance hereunder. In addition to any other remedy authorized by law, so  
25 much of the money due AUDITOR under this AGREEMENT as shall be considered necessary by  
26 ICTC may be retained until disposition has been made of any claims for damages.

27 ///

28 ///



1 **7. INSURANCE.**

2 **7.1.** AUDITOR hereby agrees at its sole cost and expense to obtain and maintain in full  
3 force during the entire term of this AGREEMENT and any extended term thereof the  
4 following types of insurance:

5 **7.1.1.** Professional Liability coverage in a minimum amount of one million dollars  
6 (\$1,000,000);

7 **7.1.2.** Commercial General Liability insurance, naming ICTC as an additional  
8 insured of one million dollars (\$1,000,000) per occurrence and two million  
9 dollars (\$2,000,000) in the aggregate;

10 **7.1.3.** Automobile Liability coverage in a minimum amount of one million dollars  
11 (\$1,000,000), combined single limit, including non-owned and hired vehicles;  
12 and

13 **7.1.4.** To the extent required by law, Workers' Compensation coverage in full  
14 compliance with California law for all employees of AUDITOR, and  
15 Employer's Liability in the minimum amount of one million dollars  
16 (\$1,000,000).

17 **7.1.5.** If legally required, AUDITOR shall maintain, at its sole expense,  
18 unemployment, disability, and any other required insurance reasonable to  
19 compensate for injuries or damages related to the activities of this Agreement.

20 **7.2. Special Insurance Requirements.** All insurance required under paragraph 7.1 shall:

21 **7.2.1.** Be procured from an insurer authorized to do business in California.

22 **7.2.2.** Not be canceled, non-renewed or reduced in scope of coverage until after thirty  
23 (30) days written notice has been given to ICTC. However, AUDITOR may  
24 not terminate such coverage until it provides ICTC with proof that equal or  
25 better insurance has been secured and is in place. Cancellation or change  
26 without the prior written consent of ICTC shall, at the option of ICT, be  
27 grounds for termination of this Agreement.

28 **7.3. Additional Insurance Requirements.**

1           **7.3.1.** ICTC is to be notified immediately of all insurance claims related to this  
2           Agreement. ICTC is also to be notified if any aggregate insurance limit is  
3           exceeded.

4           **7.3.2.** Deposit of Insurance Policy. Promptly on issuance, re-issuance, or renewal of  
5           any insurance policy required by this Agreement, AUDITOR shall, if  
6           requested by ICTC, cause to be given to ICTC satisfactory evidence that  
7           insurance policy premiums have been paid together with a duplicate copy of  
8           the policy or a certificate evidencing the policy and executed by the insurance  
9           company issuing the policy or its authorized agent.

10          **7.3.3.** AUDITOR agrees to provide ICTC with the following insurance documents on  
11          or before the effective date of this Agreement:

12               (1) Complete copies of certificates of insurance for all required coverages  
13               including and 30 days Notice of Cancellation Clause endorsements.

14               (2) The documents enumerated in Paragraph 7.1 shall be sent to the  
15               following:

16                       ICTC  
17                       ATTN: Executive Director  
18                       1503 N. Imperial Ave., Suite 104  
19                       El Centro, CA. 92243

20          **7.3.4.** Nothing in this, or any other provision of this Agreement, shall be construed to  
21          preclude AUDITOR from obtaining and maintaining any additional insurance  
22          policies in addition to those required pursuant to this Agreement.

23      **8.    TERMINATION.**

24          **8.1.** Termination by Either Party. This AGREEMENT may be terminated, without cause,  
25          by either party upon thirty (30) days prior written notice to the other party.

26          **8.2.** Compensation on Early Termination. In the event that this AGREEMENT is  
27          terminated prior to the completion of the term of contract as specified herein,  
28          AUDITOR shall be entitled to the compensation earned prior to the date of  
        termination as provided for in this Agreement, computed pro rata up to and including  
        that date. The compensation earned and unpaid at the time of termination shall be

1           paid without abatement or reduction immediately upon termination of this Agreement.  
2           AUDITOR shall be entitled to no further compensation as of the date of termination.

3 **9. INDEPENDENT CONTRACTOR.**

4           **9.1.** AUDITOR shall be responsible to ICTC only for the requirements and results  
5           specified by this Agreement. AUDITOR shall not be subject to ICTC's control with  
6           respect to the physical actions or activities of AUDITOR or of AUDITOR's  
7           employees or agents in connection with the operation of the business or AUDITOR's  
8           fulfillment of the requirements of the Agreement, except as specifically provided in  
9           this Agreement.

10           **9.2.** AUDITOR is, and at all times during the term of this Agreement shall represent and  
11           conduct itself as, an independent contractor and not as an agent or employee of ICTC.  
12           AUDITOR shall not have the authority, express or implied, to bind or obligate ICTC  
13           in any way.

14 **10. ASSIGNMENT.**

15           Neither this Agreement nor any duties or obligations hereunder shall be assignable by  
16           AUDITOR without the prior, written, consent of ICTC.

17 **11. NON-DISCRIMINATION.**

18           **11.1.** During the performance of this Agreement, AUDITOR and its subcontractors shall not  
19           unlawfully discriminate against any employee or applicant for employment or member  
20           of the public because of race, religion, color, national origin, ancestry, physical or  
21           mental disability, medical condition, marital status, age or gender. AUDITOR shall  
22           insure that the evaluation and treatment of their employees and applicants for  
23           employment and members of the public are free of such discrimination. AUDITOR  
24           shall comply with the provisions of the Fair Employment and Housing Act (California  
25           Government Code §12900 *et seq.*). The applicable regulations of the Fair  
26           Employment and Housing Commission implementing Government Code §12900, set  
27           forth in Chapter 5 of Division 4 of Title 1 of the California Administrative Code, are  
28           incorporated into this Agreement by reference and made a part thereof as if set forth in

1 full. AUDITOR shall also abide by the Federal Civil Rights Act of 1964 and all  
2 amendments thereto, and all administrative rules and regulations issued pursuant to  
3 said Act. AUDITOR shall give written notice of its obligations under this clause to  
4 labor organizations with which it has a collective bargain or other agreement.

5 **11.2.** AUDITOR shall include the non-discrimination and compliance provision of this  
6 paragraph in all subcontracts to perform work under this Agreement.

7 **12. NOTICES.**

8 All notices under this Agreement shall be in writing and may be given by personal delivery or  
9 by sending through the U.S. Post Office, certified mail, return receipt requested, addressed to ICTC,  
10 ATTN: Executive Director, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243 and to  
11 AUDITOR at \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ or at such other address as either  
12 party may designate in a notice to the other party given in such manner. Any notice sent by mail  
13 shall be considered given when received.

14 **13. ENTIRE AGREEMENT.**

15 This Agreement contains the entire agreement between ICTC and AUDITOR relating to the  
16 transactions contemplated hereby and supersedes all prior or contemporaneous agreements,  
17 understanding, provisions, negotiations, representations or statements, either written or verbal.

18 **14. MODIFICATION.**

19 No modification, waiver, amendment, discharge or change of this Agreement shall be valid  
20 unless the same is in writing and signed by both parties.

21 **15. PARTIAL INVALIDITY.**

22 If any of the provisions in this Agreement is held by a court of competent jurisdiction to be  
23 invalid, void or unenforceable, the remaining provisions will continue to be in full force and effect.

24 **16. GENDER AND INTERPRETATION OF TERMS AND PROVISIONS.**

25 As used in this Agreement and whenever required by the context thereof, each number, both  
26 singular and plural, shall include all numbers, and each gender shall include both genders.  
27 AUDITOR as used in this Agreement or in any other document referred to in or made a part of this  
28 Agreement shall likewise include both singular and plural, a corporation, a partnership, individual,

1 firm or person acting in any fiduciary capacity as executor, administrator, trustee or in any other  
2 representative capacity or any other entity. All covenants herein contained on the part of AUDITOR  
3 shall be joint and several if more than one person, firm or entity executes this Agreement.

4 **17. WAIVER.**

5 No waiver of any breach or of any of the covenants or conditions of this Agreement shall be  
6 construed to be a waiver of any other breach or to be a consent to any further or succeeding breach of  
7 the same or any other covenant or condition.

8 **18. CHOICE OF LAW.**

9 The laws of the State of California shall govern this Agreement. This Agreement is made and  
10 entered into in Imperial County, California. To the extent permitted by law, any action brought by  
11 either party with respect to this Agreement shall be brought in a court of competent jurisdiction  
12 within said County.

13 **19. ATTORNEYS' FEES.**

14 If either party herein brings an action to enforce the terms thereof or declare rights hereunder,  
15 the prevailing party in any such action, on trial or appeal, shall be entitled to its reasonable attorneys'  
16 fees to be paid by the losing party as fixed by the court.

17 **20. AUTHORITY.**

18 Each of the individuals executing this Agreement on behalf of AUDITOR and ICTC represent  
19 and warrant that:

20 **20.1** He or she is duly authorized to execute and deliver this Agreement on behalf of  
21 AUDITOR or ICTC as applicable;

22 **20.2** Such execution and delivery on behalf of AUDITOR is in accordance with the terms  
23 of the Articles of Incorporation or Partnership, any By-Laws or Resolutions of  
24 AUDITOR; and

25 **21. COUNTERPARTS.**

26 This Agreement may be executed in counterparts.

27 ///

28 ///

1 **22. REVIEW OF AGREEMENT TERMS.**

2 This Agreement has been reviewed and revised by legal counsel for both ICTC and  
3 AUDITOR, and no presumption or rule that ambiguities shall be construed against the drafting party  
4 shall apply to the interpretation or enforcement of the same or any subsequent amendments thereto.

5 **IN WITNESS WHEREOF**, the Parties hereto have caused this Agreement to be executed  
6 the day and year first above written and shall be effective as of said date.

7 **IMPERIAL COUNTY TRANSPORTATION COMMISSION:**

8 By: \_\_\_\_\_

9 Chairperson

10 ATTEST:

11 By: \_\_\_\_\_

12 CRISTI LERMA  
13 Secretary to the Commission

14 AUDITOR:

15 By: \_\_\_\_\_

16 APPROVED AS TO FORM:

17 KATHERINE TURNER  
18 COUNTY COUNSEL

19 By: \_\_\_\_\_

20 Eric Havens  
21 Deputy County Counsel

Attachment B  
Proposal Evaluation Form  
Sample

**SAMPLE  
PROPOSAL EVALUATION FORM**

**Attachment B**

DATE: \_\_\_\_\_

EVALUATOR: \_\_\_\_\_

RESPONDENT: \_\_\_\_\_

PROJECT: \_\_\_\_\_

<b>CRITERIA</b>	<b>MAXIMUM POINTS</b>	<b>SCORE</b>
A.Project Technical Experience	[30 Points]	
B.Proposed Methodology and Approach to Work	[20 Points]	
C.Project Team / Staff Qualifications	[25 Points]	
D. Price and Best Value	[15 Points]	
E.Completeness of Response and References	[10 Points]	

**TOTAL SCORE:** \_\_\_\_\_

Comments: