



REQUEST FOR PROPOSALS

Audit Services

ST. TAMMANY AND TANGIPAHOA PARISHES
REGIONAL PLANNING COMMISSION
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,

Contents

General Information.....	2
A. Purpose	2
B. Who May Respond	2
C. Instructions on Proposal Submission.....	2
D. Right to Reject.....	3
E. Award Selection.....	3
F. Notification of Award.....	3
G. Options	3
H. Description of Entity and Records to be Audited	3
I. Terms and Conditions.....	4
Specification Schedule.....	5
A. Scope of the Audit.....	5
B. Performance of Services.....	5
C. Report Requirements	5
D. Format of Proposal.....	7
E. Working Papers	8
F. Concluding Comments.....	8

General Information

A. Purpose

This Request for Proposal (RFP) is to contract for a financial audit and agreed upon procedure services for the years ending June 30, 2019 through June 30, 2021 for the Regional Planning Commission (RPC). This proposal includes the option to renew for two additional years. This is in keeping with the GFOA's recommendations that an audit firm be for a five (5) year period.

B. Who May Respond

Only licensed Certified Public Accounting firms who have prior governmental auditing experience may respond to this RFP. Additionally, the firm must be approved by the Louisiana Legislative Auditor to perform governmental auditing work.

C. Instructions on Proposal Submission

1. Submission Date: Proposals must be submitted no later than 2p.m. on Friday, March 29, 2019.
2. Inquiries: Inquiries/Questions concerning this RFP should be directed to Megan Leonard, RPC's Director of Management & Finance (mleonard@norpc.org) with a copy to Susan Simon, RPC's CPA (ssimon@norpc.org)
3. Cost of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by RPC.
4. Submission Instructions:
 - A. Three (3) complete proposals must be submitted and one electronic copy.
 - B. All proposals must be submitted in a sealed envelope/box bearing the name of the Offeror and clearly marked in the lower right-hand corner with the following information: RFP-Audit.

- C. Your proposal should be addressed as follows:

ST. TAMMANY AND TANGIPAHOA PARISHES
REGIONAL PLANNING COMMISSION
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,

Regional Planning Commission
Megan Leonard, Director of Management & Finance
10 Veterans Blvd.
New Orleans, LA 70124

- D. It is the responsibility of the Offeror to ensure that the proposal is received by RPC by the date and time specified above. Late proposals will not be considered.

D. Right to Reject

RPC reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP. All proposals received on time will be reviewed by a review committee selected by RPC.

E. Award Selection

RPC will evaluate the award on both a quantitative and a qualitative basis. Such evaluations may include a review of the submitted proposals and how well the requirements are met, interviews with the proposed engagement team, discussions with the audit firm's other clients and the audit firm's perceived standing in the community.

F. Notification of Award

1. It is expected that a decision on selecting the successful audit firm will be made at the April 9th 2019 Regional Planning Commission Meeting.
2. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

G. Options

At the discretion of RPC, this audit contract can be extended for two additional one-year periods. The cost for the option periods will be agreed upon by RPC and the Offeror subject to board approval.

H. Description of Entity and Records to be Audited

ST. TAMMANY AND TANGIPAHOA PARISHES

REGIONAL PLANNING COMMISSION

JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,

The Regional Planning Commission (a Metropolitan Planning Agency-MPO) was officially established in 1962 by Jefferson, Orleans and St. Bernard Parishes and the Louisiana Legislature. On August 14, 1971, St. Tammany Parish was added as a member of the Commission. Plaquemines Parish was added as a member of the Commission on June 18, 1996 (effective July 1, 1996). Tangipahoa Parish was added as a member of the Commission on September 10, 2013. Lastly, St. Charles and St. John the Baptist Parishes were added as members of the Commission on May 9, 2017. The Regional Planning Commission's primary function is to provide comprehensive planning for the 8-parish region.

In year ended June 30, 2018, RPC had an approximate revenue of \$5.2 million; of which \$4.5 million is from Special Revenue funds consisting of federal and state grants and the balance in our general fund. There are approximately nineteen (19) employees. The books are maintained utilizing the software Abila MIP Fund Accounting Software.

RPC does receive various grants from both the state of Louisiana and the Federal Government during the year. The amounts of the grants and the receipt of such is unpredictable and makes determining the necessity of an A-133 audit difficult.

All financial statement preparations, account analysis, reconciliations and budget preparation are performed by RPC's Accounting Staff who have governmental accounting background.

A copy of RPC's 2019 budget and 2018 audit reports are attached. Prior audits and budgets are also available upon request.

I. Terms and Conditions

1. Submission of a proposal indicates acceptance by the Audit firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in a written contract, if selected by RPC.
2. RPC reserves the right to accept a proposal higher in price than the lowest proposal, and to negotiate with any responders concerning matters which RPC determines requires clarification or changes not in conformity with the specific requirements set forth in this RFP.
3. RPC reserves the right to request additional information or clarification from responders, or to allow for corrections of errors or omissions.
4. Any contract awarded shall not be binding upon RPC until both parties have executed a written agreement.

5. If through any cause, the Audit firm shall fail to fulfill the obligations agreed to in a timely and proper manner, RPC shall have the right to terminate the contract by specifying the date of termination in a written notice to the Audit firm.

6. In the event of a merger of the audit firm with another firm of certified public accountants or a change of partners in the audit firm, this contract will be transferable to the successor firm with the approval of RPC, with all requirements remaining intact.

Specification Schedule

A. Scope of the Audit

The audit shall cover the entire financial and compliance operation of the Regional Planning Commission.

The audit shall also cover applying the agreed upon procedures relevant to the requirements issued by the Louisiana Legislative Auditor.

The audit shall be conducted in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants; the generally accepted governmental accounting standards contained in the U.S. Office of Management and Budget (OMB) Circular A133 Compliance Supplement and the Code of Federal Regulations 2(CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The examination of compliance with pertinent laws, regulations, contracts, etc. will be conducted in accordance with the Single Audit Act.

B. Performance of Services

The following services are expected of the winning Auditors:

The Regional Planning Commission's records should be audited for the years ending June 30, 2019 through 2021, with the option to renew for two additional one-year periods.

C. Report Requirements

1. The report of the examination of the financial statements must state the scope of the examination and that the audit was performed in accordance with generally accepted auditing

ST. TAMMANY AND TANGIPAHOA PARISHES

REGIONAL PLANNING COMMISSION

JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,

standards and must include an opinion as to whether the statements conform to generally accepted accounting principles.

Additional Reports Required:

- Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting.
 - Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Revised Circular A-133.
 - Independent Accountant's Report on Agreed Upon Procedures.
 - Independent Auditor's Report on Indirect and Benefits Cost Allocation Rates
2. The audit work shall commence no earlier than August 15, following the fiscal year and report issued no later than December 31, of the same year. Prior to issuing the report, Representatives of the accounting firm will hold an exit conference with the RPC's Director of Management & Finance, Executive Director and financial staff.
 3. The Auditors are to prepare all working papers and financial statement footnotes related to GASB Statement Number 68, Accounting and Financial Reporting for Pensions, and GASB Statement Number 71, Pension Transition for Contributions Made Subsequent to the Measurement Date as it related to RPC's pension plan Louisiana State Employees Retirement System (LASERS)
 4. RPC expects to receive from the audit firm assistance throughout the year in terms of answers to accounting, reporting, and/or internal control matters.
 5. After completion of the audit, the Auditors shall attend a regularly scheduled RPC Board meeting to discuss the audit.
 6. The Auditors shall deliver twelve (12) bound copies of final audit reports to RPC along with an electronic copy of all reports and of all final trial balances and adjusting entries (if any).
 7. The Auditors shall directly submit all required documents to the Louisiana Legislative Auditor in a timely fashion, and by the due date of December 31. The Auditors will provide documentation of such submissions to RPC.
 8. Reports may be submitted earlier than the schedule above. However, if the Auditors fail to make delivery of the audit reports within the time schedule specified herein, or if the Auditor

delivers audit reports that do not conform to all of the provisions of this contract, RPC may, by written notice of default to the Auditor, terminate the whole or any part of this contract.

D. Format of Proposal

To simplify the evaluation process and obtain the maximum degree of comparison, proposals should be organized according to the outline described below.

1. Introductory Information
 - A. Include the RFP subject, the name of the proposer's firm, the local address, the telephone number, the name of the contact person and the date.
 - B. Briefly state the proposer's understanding of the work to be done and make a positive commitment to perform the work within the time specified. Outline time frames which you feel are reasonable.
 - C. State the names of persons who will be authorized representatives for the proposer, their titles, addresses and telephone numbers.
 - D. State that the person signing the letter will be authorized to bind the proposer.
2. Profile of the Proposer
 - A. State whether the firm is local, regional, national or international.
 - B. State the location of the offices from which the work is to be done and the number of partners, managers, supervisors and other professional staff employed at that office.
 - C. Describe the range of activities performed by the local office such as auditing, accounting, tax service or management services.
3. Audit Team Supervisors
 - A. Identify the audit manager and field supervisors who will work on the audit.
 - B. Describe the recent auditing experience similar to the type of audit requested.
4. Proposer's Approach to the Examination

ST. TAMMANY AND TANGIPAHOA PARISHES

REGIONAL PLANNING COMMISSION

JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,

Submit a work plan to accomplish the scope defined in these guidelines. The work plan should include time estimates for each significant segment of the work and staff level to be assigned. Where possible, individual staff members should be named, and their titles provided. The planned use of specialists should be specified.

5. Governmental Auditing Experience

Provide a list of governmental financial compliance audits performed.

6. Additional Data

Since the preceding sections are to contain only data which is specifically requested, any additional information considered essential to the proposal should be included in this section.

7. Compensation

The Auditor's proposed price should be detailed out separately for per year for performing each of the following services: a financial audit (including the Audit of the Indirect and Benefits Cost Allocation Rates), an A-133 audit (if needed), and Agreed-Upon Procedures. Include information indicating how the price was determined. For example, the proposal should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated. Additionally, detail what, if any, fee increases can be expected over the life of the contract.

The pricing information should not be part of the rest of the proposal, but a separate document.

E. Working Papers

The working papers related to the examination shall be maintained for at least three (3) years. The work papers shall be available for examination by authorized representatives of the cognizant federal audit agency, the Legislative Auditor, State of Louisiana and the Plaquemines Port.

F. Concluding Comments

Inquiries/Questions concerning this RFP should be directed to Megan Leonard, RPC's Director of Management & Finance (mleonard@norpc.org) with a copy to Susan Simon, RPC's CPA (ssimon@norpc.org).

The Regional Planning Commission reserves the right to reject any and all proposals submitted and/or to request additional information from all proposers. The Regional Planning Commission also reserves the

ST. TAMMANY AND TANGIPAHOA PARISHES
REGIONAL PLANNING COMMISSION
JEFFERSON, ORLEANS, PLAQUEMINES, ST. BERNARD, ST. CHARLES, ST. JOHN THE BAPTIST,

right to award the engagement to the firm which in its opinion, and based on certain criteria, will best perform the services requested.