



March 18, 2021

Request for Proposals

for

Preparation of Tulare County Association of Governments Fiscal Audits
(TCAG – TDA)
for Years 2020/2021, 2021/2022 and 2022/2023

from the

Tulare County Association of Governments (TCAG)
210 N. Church St., Suite B,
Visalia, California 93291

Phone: 559-623-0458
Fax: 559-733-6720
Contact: Leslie J Davis
Email: ldavis@tularecag.ca.gov
Web: www.tularecog.org

I. Introduction to the Request for Proposals (RFP)

The Tulare County Association of Governments invites the submission of proposals by qualified accounting firms for three (3) consecutive fiscal audits of the agency and the selected funds under its jurisdiction for FYs 2020/21, 2021/22, and 2022/23. The audits shall be made in accordance with generally accepted auditing standards and shall include all procedures necessary for the retention of an opinion regarding the fairness of the presentation of financial statements in accordance with generally accepted accounting principles. The budget for tasks outlined in this contract is not to exceed a total of \$86,000 per year for the fiscal years 2020/21, 2021/22, and 2022/23. Contract extensions will be permitted on an annual basis for up to three years following, upon agreement by the TCAG Executive Director and Consultant. If needed, TCAG may also request additional services that fall within the scope of the contract that are not outlined below. Any additional services requested by TCAG will be paid up to an additional amount of \$15,000 per year with prior written approval of TCAG.

II. Scope of Services

The information shown below details the funds to be audited. Due dates of each audit report are also noted:

- I. The Audit shall include the following:
 - a. Annual Report of Financial Transactions of Transportation Planning Agencies, Commissions and Development Board.
 - b. Fiscal Audit of Tulare County Association of Governments.
 - c. Filing of the State Controllers report for Tulare County Association of Governments.
 - d. Fiscal Audit of Tulare County Regional Transit Agency.
 - e. Fiscal and Compliance Audit of Tulare County Association of Governments pursuant to the-Transportation Development Act (TDA) and according to the federal guidelines (OMB Circular A-128).
 - f. Fiscal and Compliance Audit of Local Transportation Funds (LTF) and State Transit Assistance Funds (STAF), as well as fiscal and compliance audit for up to nine (9) claimants of those funds pursuant to the Transportation Development Act.
 - g. Fiscal Audit of COS Student Transit Pass Program funding received by Tulare County Association of Governments
 - h. Fiscal Audit of State Subventions, Local Contributions and APCD Funds received by Tulare County Association of Governments.
 - i. The Fiscal examination shall include an evaluation of the system of internal control, a proper test of the accounting records and other financial records, and a review of the accounting system in operation. The audits of the TDA funds shall satisfy the specifications stated in California Code of Regulations Sections 6661, 6662, 6664, 6665, 6666, 6667, and 6751 and shall include determinations of compliance with the TDA and its administrative rules and regulations for TCAG.

- j. The audit shall also include preparation of the annual Report of Financial Transactions of Transportation Planning Agencies, Commissions, and Development Boards pursuant to California Code of Regulations 6660.

II. The results of each fiscal audit shall be reported in three (3) reports:

- a. Annual Report of Financial Transactions of Transportation Planning Agency, Commission and Development Board.

Due Dates

FY 2020/21: December 31, 2021
FY 2021/22: December 31, 2022
FY 2022/23: December 31, 2023

- b. Audit of the Local Transportation Fund and the State Transit Assistance Fund as accounted for by the Tulare County Auditor

Due Dates

FY 2020/21: December 31, 2021
FY 2021/22: December 31, 2022
FY 2022/23: December 31, 2023

- c. Agency audit that includes a fiscal audit of the Tulare County Association of Governments

Due Dates

FY 2020/21: December 31, 2021
FY 2021/22: December 31, 2022
FY 2022/23: December 31, 2023

- d. Agency audit that includes a fiscal audit of the Tulare County Regional Transit Agency

Due Dates

FY 2020/21: December 31, 2021
FY 2021/22: December 31, 2022
FY 2022/23: December 31, 2023

The consultant's work program shall include all necessary working meetings with TCAG staff. Consultant will provide two (2) copies of all reports and one (1) electronic copy to TCAG. All final reports may be shown on the TCAG web site at the discretion of TCAG staff. A final completion date for distribution of the audit is December 31st of each year and is mandatory.

III. Selection Timeline and Selection Schedule

The following Annual Work Schedule is considered advisory. Prospective consultants are encouraged to submit a revised schedule in their proposal that reflects their dates of project delivery. **The proposal MUST indicate if the schedule can be maintained.** If no revised schedule is submitted, this schedule will be considered binding.

Timeline:

Consultant Selection Schedule

1. March 18, 2021: Distribution of Request for Proposals
2. April 20, 2021: Proposals Due to TCAG staff by 5 p.m.
3. May 17, 2021: Consultant selection by TCTA Board (estimated)
4. June 2021: Finalized Contract (estimated)
5. June 2021: Initial kick-off meeting (estimated)

Annual Work Schedule

1. Sept -October: Collection and review of Pre-Audit and Final Audit accounting data
2. November: Meet with TCAG staff to review findings and recommendations
3. December: Complete audits (unless extension was filed)
4. January: Complete audits if extension was approved
6. Feb 15th : All copies distributed
7. April-May: Prepare schedule for following year audit

QUESTIONS

Any questions regarding this RFP may be directed to:

Tulare County Association of Governments
Leslie J Davis – Finance Director
210 N. Church St., Suite B
Visalia, California 93291
Phone: (559) 623-0458

IV. Budget - Invoicing and Progress Reports

The budget for tasks outlined in this contract is not to exceed a total of \$86,000 per year for the fiscal years 2020/21, 2021/22, and 2022/23. If needed, TCAG may also request additional services that fall within the scope of the contract that are not outlined above. Any additional services requested by TCAG will be paid up to an additional amount of \$15,000 per year with written approval from TCAG. Contract extensions will be permitted on an annual basis for up to three years, the budget for each additional fiscal year to be determined. Invoices should be submitted at the end of each month. Direct expenses should include receipts or an acceptable form of backup. All invoices must include a description of work completed, percentage of work completed, the hourly rate and expenditures for each employee, upcoming tasks and be billed to the proper work element.

V. Proposal Requirements

1. **Experience and qualifications:** This section should provide a summary description of the firm's overall qualifications for this project and previous experience on similar or related engagements. The proposal shall also provide a description of the qualifications and experience of key staff proposed for these services. For each employee that works on this project (except support or clerical), the proposal must list the location of the office that the employee typically works. Failure to provide the requested information may disqualify a proposal. (8 page maximum)
2. **Understanding of the Project:** Prospective consultants shall include a narrative of the consultant's understanding of the project requirements. The contents of this section are to be determined by the respondent, but should demonstrate understanding of the unique characteristics of this project and the requirements of the project in the scope of work contained in this request for proposals. Prospective consultants should also identify the types of information and data that will be needed to complete tasks. (5 page maximum)
3. **Personnel:** Prospective consultants shall designate by name the project manager and primary professional staff to be employed. Primary professional staff shall be the staff with a high number of proportional hours performed on the project and specialized and/or technical staff. The selected consultant shall not substitute the project manager or primary professional staff without prior approval by the TCAG Executive Director. Loss of these personnel without approved replacement(s) may result in cancellation of an agreement. (1 page maximum)
4. **Subcontracting:** If subcontractors are used for this work, prospective consultants must submit a description of each person and/or firm proposed, the work to be performed by each subcontractor, and the proposed budget for each firm. The TCAG Executive Director must approve all subcontractors and no work may be subcontracted nor the subcontractor changed without the prior approval of the TCAG Executive Director. (1 page maximum)
5. **References:** 1) Firm. Prospective consultants shall provide names, addresses and telephone numbers for three clients for whom the prospective firm has performed technical and management assignments of similar complexity to that proposed in this request. A brief summary statement for each assignment shall be provided, along with a description of the role of the proposing firm performed in each project. 2) Key project personnel. References shall also be provided for the project manager and the primary key professional staff person employed on this project. One reference should be provided for each of these two individuals. One reference is adequate in the case that there is solely one project lead. Previous projects for key personnel may include work performed outside of employment of the proposing firm if necessary. (3 page maximum)
6. **Methodology:** Prospective consultants shall describe the overall approach to the project, specific techniques and processes that will be used, and the specific administrative and operational management expertise that will be employed. (8 pages maximum)

7. Conflict of Interest: Prospective consultants shall disclose any financial, business or other relationship with TCAG, any of the eight incorporated cities in Tulare County, the County of Tulare, any of their officers or officials, other San Joaquin Valley Metropolitan Planning Organizations (MPOs) or state/federal agencies.
8. Project Costs: Prospective consultants shall include cost details for the hourly labor rate, administrative and overhead rates, and the profit rates for each staff working on the project. The proposal shall include a cost breakdown of the expenses incurred for the project by task and the total cost of the project.
9. Signature: The proposal shall be signed by an official(s) authorized to bind the consultant and shall contain a statement to the effect that the proposal is a firm offer for a 90-day period. The proposal shall also provide the following: name, title, address, and telephone number of individual(s) with authority to negotiate and contractually bind the company.
10. Insurance: TCAG will require the selected consultant to obtain and maintain at its sole cost and expense insurance meeting the requirements set forth in Attachment D. The selected consultant shall maintain said insurance policies in effect during the term of the contract and shall cause all parties supplying services, labor, or materials to maintain insurance in amounts and coverage not less than those specified. The consultant shall file certifications of insurance with TCAG prior to commencement of its performance under this agreement and throughout its duration.
11. Harmless Clause: TCAG will require the successful consultant to hold harmless, defend and indemnify TCAG and the County of Tulare, their officers, employees and agents from any liability, claims, actions, costs, damages or losses, for injury, including death to any person, or damage to any property arising out of the consultant's services.
12. Ineligible Bidders: Each consultant must certify that it is not included on the U.S. Comptroller General's Consolidated List of Persons or Firms Currently Debarred for Violations of Various Public Contracts Incorporating Labor Standards Provisions. Attachment A must be properly completed and submitted with the proposal.
13. Title VI of the Civil Rights Act of 1964: The contractor agrees to comply with all the requirements imposed by Title VI of the Civil Rights Act of 1964 (49 USC 2000d) and the regulations of the U.S. Department of Transportation issued there under in 49 CFR Part 21.
14. Equal Employment Opportunity: In connection with the performance of this contract, the contractor shall not discriminate against any employee or applicant for employment because of race, color, age, creed, sex, or national origin. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.
15. Disadvantaged Business Enterprise (DBE) Policy: It is the policy of the U.S. Department of Transportation that minority and women-owned business enterprises (hereby referred to as

DBEs) as defined in 49 CFR Part 23 shall have the maximum opportunity to participate in the performance of contracts financed in whole or in part with federal funds under this agreement. On May 18, 2009, The Tulare County Association of Governments adopted a DBE program goal of 13.5%, 6.75% of which is race-conscious, and 6.75% of which is race neutral. DBE certification will be favorably considered in the selection process. If the prospective consultant, including sub-consultants, are DBE certified, a copy of the certification certificate shall be included in the proposal. Certification shall be from an agency authorized to make such determinations, i.e. Small Business Administration, State of California, etc. Certification will be reviewed and may not be accepted in the event of irregularities. The proposal MUST list the percentage of work (by cost expended) to be completed by DBE certified consulting firm(s), prime or sub-consultant. If the percentage is less than 15%, a detailed explanation of the attempt and failure to meet this goal must be provided. Failure to provide the requested information may disqualify a proposal.

16. Attachments: Attachments A through D are attached herein. Attachments A-C must be included at the end of the submitted proposal.

ATTACHMENT A: Debarment and Suspension Certification

ATTACHMENT B: DBE Participation

ATTACHMENT C: Certification Concerning Workers' Compensation Insurance

ATTACHMENT D: Professional Services Contracts Insurance Requirements

VI. Scoring Criteria, Submission, and Selection

1. **Selection of Successful Consultant:** Selection of the successful consultant will be based on information provided in response to the Request for Proposals, information provided by former clients of the consultant/staff for whom work of a similar scope has been done, and consideration of any exceptions taken to the RFP or taken to the proposed contract terms and conditions. Proposals submitted by each consultant will be evaluated separately based on how well each proposal meets the scoring criteria listed below.

<i><u>CRITERIA</u></i>	<i><u>POINTS</u></i>
THE PROPOSAL	
Comprehension of Project	10
Thoroughness of Proposal	10
Meeting the RFP Objectives	25
Project Delivery Time	5
CONSULTANT QUALIFICATIONS	
Qualifications and Experience	25
References	15
DBE Participation Level	5
COST	
Reasonableness of Cost	5
SUBTOTAL	100
Local Firm*	5

* Local firms are required to meet both of the following:

- Local office in Tulare County AND at least 51% of the work be conducted by employees in the local office

TOTAL POSSIBLE **105**

2. **Rejection of Proposals:** Failure to meet the requirements of the Request for Proposals will be cause for rejection of the proposal. TCAG may reject any proposal if it is conditional, incomplete, contains irregularities, or has inordinately high or low costs. TCAG reserves the right to reject any and all proposals without cause. TCAG may waive an immaterial deviation in a proposal when it determines that waiving a requirement is in the best interest of TCAG. Waiver of an immaterial deviation shall in no way modify the Request for Proposals documents or excise the applicant from full compliance with the contract requirements if the applicant is awarded the contract.
3. **Modification or Withdrawal of Proposals:** Any proposal received prior to the due date and time specified may be withdrawn or modified by written request of the consultant. However, to be considered, the final modified proposal must be received by the date and time specified. All

verbal modifications of these conditions or provisions are void and ineffective for proposal evaluation purposes.

4. Public Record: All proposals submitted in response to this RFP shall become the exclusive property of TCAG. At such time as the selection committee recommends a proposal to the TCAG Board and such recommendation appears on the TCAG Board agenda, all proposals submitted in response to this RFP shall become a matter of public record and shall be regarded as public records. If there are any trade or proprietary secrets included by the consultant, the consultant may provide a different copy of the proposal that would be acceptable to release to the public.
5. Selection Process: All proposals submitted in response to this request will be screened by a selection committee using the provided scoring criteria. Proposal opening does not constitute the awarding of a contract. The contract is not in force until it is awarded by the TCAG board and executed by TCAG.
 - a. TCAG may, during the evaluation process, request from any applicant additional information that TCAG deems necessary to determine the applicant's ability to perform the required services. If such information is requested, the applicant shall be permitted three (3) working days to submit the information requested.
 - b. TCAG reserves the right to select the applicant that in its sole judgment best meets the needs of TCAG. The lowest proposed cost is not the sole criterion for recommending a contract award. TCAG reserves the right to reject any and all proposals and/or negotiate with another party or any other party directly.
6. Contract Award: The selected consultant will execute a contract with TCAG after consultant selection approval is made by the TCAG Board. The official selection of the consultant, if any, is expected to be made by TCAG at its **Monday May 17, 2021** meeting. Unsuccessful proposals will be notified in writing.
7. Method of Payment: Payment to the selected consultant will be made upon successful completion of project tasks as invoiced by the consultant. Pre-award expenses shall not be reimbursed. Cash advances will not be allowed.

VII. Proposal Submittal

Proposals must be submitted by **5 p.m. on Tuesday April 20, 2021** to the address below. One bound copy, one PDF print ready copy, and one electronic copy of each proposal should be submitted.

Tulare County Association of Governments (TCAG)
Attn: Leslie J Davis
210 N. Church St., Suite B
Visalia, CA 93291

VII. Questions

Questions should be directed to Leslie J Davis, TCAG Finance Director at ldavis@tularecag.ca.gov or 559-623-0458. Questions will be accepted until **Monday April 12, 2021**. Please check www.tularecog.org regularly for amendments or additional information on this RFP. Consultants that are applying are forbidden from contacting members of the Tulare County Association of Governments to discuss their proposal. Failure to comply with this requirement may cause your proposal to be denied without review.

Attachment A

TITLE 49, CODE OF FEDERAL REGULATIONS, PART 29
DEBARMENT AND SUSPENSION CERTIFICATION

The Consultant, under penalty of perjury, certifies that, except as noted below, he/she or any person associated therewith in the capacity of owner, partner, director, officer, manager:

Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;

has not been suspended debarred, voluntarily excluded or determined ineligible by any federal agency within the past 3 years;

does not have a proposed debarment pending; and

has not been indicated, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past 3 years.

If there are any exceptions to this certification, insert the exceptions in the following space.

Exceptions will not necessarily result in denial of award, but will be considered in determining bidder responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of actions.

Consultant

Date

Attachment B

DISADVANTAGED BUSINESS ENTERPRISE (DBE) PARTICIPATION

The following stated percent (%) of total cost that will be compensation paid to DBE firms.

% DBE Participation: _____

DBE Company

Address

The undersigned hereby certifies that the foregoing statements and information are true and correct.

Date: _____

Name of Contractor: _____

By: _____

Title: _____

*DBE Certificate(s) must be included with proposal submission.

Attachment C

CERTIFICATION CONCERNING WORKERS'
COMPENSATION INSURANCE

STATE OF CALIFORNIA)
)
COUNTY OF TULARE)

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this Contract.

Date_____

CONTRACTOR

Attachment D

PROFESSIONAL SERVICES CONTRACTS **INSURANCE REQUIREMENTS**

CONTRACTOR shall provide and maintain insurance for the duration of this Agreement against claims for injuries to persons and damage to property which may arise from, or in connection with, performance under the Agreement by the CONTRACTOR, his agents, representatives, employees and subcontractors, if applicable.

A. Minimum Scope & Limits of Insurance

1. Coverage at least as broad as Commercial General Liability, insurance Services Office Commercial General Liability coverage occurrence form GC 00 01, with limits no less than \$1,000,000 per occurrence including products and completed operations, property damage, bodily injury and personal & advertising injury. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. Insurance Services Office Form Number CA 00 01 covering Automobile Liability of \$1,000,000 per occurrence including any auto or, if the CONTRACTOR has no owned autos, hired and non-owned auto coverage. If an annual aggregate applies it must be no less than \$2,000,000.
3. Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease.
4. Professional Liability (Errors and Omissions) insurance appropriate to the CONTRACTOR's profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

B. Specific Provisions of the Certificate

1. If the required insurance is written on a claims made form, the retroactive date must be before the date of the contract or the beginning of the contract work and must be maintained and evidence of insurance must be provided for at least three (3) years after completion of the contract work.
2. CONTRACTOR must submit endorsements to the General Liability reflecting the following provisions:
 - a. *TCAG and the COUNTY OF TULARE, their officers, agents, officials, employees and volunteers are to be covered as additional insureds as respects; liability arising out of work or operations performed by or on behalf of the CONTRACTOR including material, parts, or equipment furnished in connection with such work or operations.*
 - b. *For any claims related to this project, the CONTRACTOR's insurance coverage shall be primary insurance as respects TCAG and the COUNTY OF TULARE, their officers, agents, officials, employees and volunteers. Any insurance or self-insurance maintained by TCAG or THE COUNTY OF TULARE, their officers, agents, officials, employees or volunteers shall be excess of the CONTRACTOR's insurance and shall not contribute with it.*
 - c. *CONTRACTOR hereby grants to TCAG and the COUNTY a waiver of any right to subrogation which any insurer of CONTRACTOR may acquire against the county by virtue of the payment of any loss under such insurance. CONTRACTOR agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the TCAG or the COUNTY has received a waiver of subrogation endorsement from the insurer.*
 - d. *Each insurance policy required by this agreement shall be endorsed to state that coverage shall not be canceled, except after written notice has been provided to TCAG.*

3. The Workers' Compensation policy shall be endorsed with a waiver of subrogation in favor of TCAG and the COUNTY OF TULARE for all work performed by the CONTRACTOR, its employees, agents and subcontractors. CONTRACTOR waives all rights against TCAG and the COUNTY, their officers, agents, officials, employees and volunteers for recovery of damages to the extent these damages are covered by the workers compensation and employers liability.

C. Deductibles and Self-Insured Retentions

Deductibles and Self-insured retentions must be declared and any deductible or self-insured retention that exceeds \$100,000 will be reviewed by the TULARE COUNTY Risk Manager for approval.

D. Acceptability of Insurance

Insurance must be placed with insurers with a current rating given by A.M. Best and Company of no less than A-:VII and a Standard & Poor's Rating (if rated) of at least BBB and from a company approved by the Department of Insurance to conduct business in California. Any waiver of these standards is subject to approval by the County Risk Manager.

E. Verification of Coverage

Prior to approval of this Agreement by the TCAG, the CONTRACTOR shall file with the submitting department, certificates of insurance with original endorsements effecting coverage in a form acceptable to TULARE COUNTY. Endorsements must be signed by persons authorized to bind coverage on behalf of the insurer. TCAG and the COUNTY reserve the right to require certified copies of all required insurance policies at any time.