

## **BALDWIN COUNTY COMMISSION REQUEST FOR QUOTES**

Quotes will be received by the Baldwin Regional Area Transit System (BRATS), Matthew Brown, Director of Transportation, by **3:30 P.M., Friday, August 30, 2019**, for procurement of professional accounting services for preparation of National Transit Database (NTD) Independent Auditors Statement of Financial Data (IAS-FD).

Mr. Brown can be reached by phone, (251) 972-8576 or email [matthew.brown@baldwincountyal.gov](mailto:matthew.brown@baldwincountyal.gov). If quotes are not received by the stated time and day, they will be considered non-responsive.

### **SPECIFICATIONS**

These specifications shall be construed as minimum. All integral parts not specifically mentioned in the scope of these specifications that are necessary to provide a complete final product shall be furnished.

Bidders shall give a price as indicated on the Bid Response Form.

### **BIDDERS QUALIFICATIONS**

The County may make such investigations as they deem necessary to determine the ability of the bidders to furnish to the County all such information and data for this purpose as the County may request. The County reserves the right to reject any bid if the evidence submitted, or investigation of such bidder, fails to satisfy the County that such bidder is properly qualified to carry out the obligations of the contract and to furnish all materials contemplated therein. Conditional bids will not be accepted.

All Bidders, must be in, and remain, and by submitting a bid represent that they are and will remain, in compliance with all applicable Federal, Alabama State, County and municipal laws, regulations, resolutions and ordinances. In particular, and without limitation, all bidders must be and remain licensed and permitted in accordance with The Code of Alabama Title 10, concerning corporations doing business within Alabama, Title 34, dealing with licensing for businesses, and Title 40, concerning licenses and taxation, unless otherwise exempt. All bidders shall be prepared to timely submit to the County non- confidential evidence or documentation demonstrating that they are presently licensed and permitted under Alabama law. Such confidential evidence or documentation is encouraged to be submitted with the Bid Package.

**All bidders must provide proof of proper certification of authority, and any required registration, to transact business in this State, in order to perform work for the Baldwin County Commission. Bidder's Registration Number shall be provided on the Bid Response Form. The phone number for the Alabama Secretary of State is (334) 242-5324, Corporate Division.**

**All vendor, contractors, and grantee are required to comply with the Alabama Immigration Law under Sections 31-13-9(a) and (b) of the Code of Alabama. Information and forms can be found on the Baldwin County Commission's Purchasing website under E-Verify at [www.baldwincountyal.gov](http://www.baldwincountyal.gov) All bidders should submit with their bid response the completed E-Verify package which can be downloaded from the Purchasing website [www.baldwincountyal.gov](http://www.baldwincountyal.gov)**

The bidder expressly acknowledges, to and for the benefit of the Baldwin County Commission, that this Agreement may be funded with **federal grant monies**, and therefore, bidder expressly warrants and agrees that it shall at all times comply with all applicable federal, state, local and municipal laws and regulations. For more information about the Federal regulations, visit the website <http://www.gpoaccess.gov/index.html> Code of Federal Regulations.

**All Bidders that qualify as a Disadvantaged Business Enterprise (DBE) must provide supporting documentation in their bid response along with the completed DBE Registration form that may be downloaded from the County website [www.baldwincountyal.gov](http://www.baldwincountyal.gov) A Disadvantaged Business Enterprise or DBE means a for profit small business that (1) is at least 51% owned by one or more individuals who are both socially and economically disadvantaged or, in the case of a corporation, in which 51% of the stock is owned by one or more such individuals; and (2) whose management and daily business operation are controlled by one or more of the socially and economically disadvantaged individuals who own it.**

**The October 1, 2018 Federal Transit Administration Master Agreement is referenced herein and will apply to the agreement between the Agency and selected contractor.**

### **LAWS AND REGULATIONS**

The bidders' attention is directed to the fact that all applicable state laws, municipal ordinances, and rules and regulations of all authorities having jurisdiction over construction of the project shall apply to the contract throughout, and they will be deemed to be included in the contract the same as though herein written out in full.

### **TRAFFIC CONTROL, SAFETY ITEMS**

Contractor shall erect all warning signs, and provide the appropriate personnel, if required, and all other items required to safely handle traffic through work area. Traffic Control Devices shall be provided by the Contractor.

### **CONTRACTORS AND SUBCONTRACTORS AND INSURANCE**

The Contractor shall not commence work under this contract until all the required insurance has been obtained by Contractor and approved by the County, nor shall the Contractor allow any Subcontractor to commence work on his subcontract until the insurance required of the Subcontractor has been so obtained and approved.

### **COMPENSATION INSURANCE**

The Contractor shall procure and shall maintain during the life of this contract Workmen's Compensation Insurance for all of his employees to be engaged in work on the project under his contract, and, in case of any such work sublet, the Contractor shall require the Subcontractor similarly to provide Workers Compensation Insurance for all of the latter's employees to be engaged in such work unless such employees are covered by the protection afforded by the Contractor's Workers Compensation Insurance. In case as class of employees engaged in hazardous work on the project under this contract is not protected under the Workers Compensation Statute, the Contractor shall provide and shall cause each Subcontractor to provide adequate employer's general liability insurance for the protection of such of his employees as are not otherwise protected. The Baldwin County Commission, its Departments and its employees shall be named as additional insured.

### **CONTRACTOR'S PUBLIC LIABILITY AND PROPERTY DAMAGE INSURANCE**

The Contractor shall procure and shall maintain during the life of this contract a Comprehensive Liability Policy providing bodily injury and property damage coverage on an occurrence basis including damages arising from blasting explosion or collapse, mechanical equipment digging in streets or highways, and including completed operations, independent contractors and contractual general liability. Insurance shall be contractual general liability \$500,000.00 per occurrence bodily injury and property damage; \$5,000 per person medical payments or medical expense; \$500,000.00 per occurrence bodily injury and property damage; \$5,000 per person medical payments or medical expense; \$500,000.00 personal and advertising injury; \$50,000.00 fire damage (any one firm); \$1,000,000.00. The Baldwin County Commission, its Departments and its employees shall be named as additional insured.

The Contractor agrees to maintain such coverage as is required in this section for a period of one (1) year from the date of acceptance of the work by the County or at the date of the final amounts owed the Contractor by the County, whichever occurs first.

### **COMPREHENSIVE AUTOMOBILE LIABILITY INSURANCE**

The contractor agrees to carry a Comprehensive Automobile Liability Policy providing bodily injury liability on an occurrence basis and providing property damage liability on an accident basis. This policy shall protect the Contractor against all liability arising out of the use of automobiles, both private, passenger and commercial, regardless of whether such vehicles shall be owned by the Contractor, owned by others or hired. Limits of liability for Comprehensive Automobile Liability Insurance shall be \$500,000. Combined single limit bodily injury and property damage each occurrence. The Baldwin County Commission, its departments and its employees shall be named as additional insured.

### **COUNTY'S PROTECTIVE LIABILITY INSURANCE**

The Contractor shall at his expense provide County's protective Liability policies issued in the names of the County and its departments covering their liability for operation of the Contractor. These policies shall provide limits of liability in the amount of \$500,000.00 per occurrence bodily injury and property damage, \$1,000,000.00 aggregate.

### **HOLD HARMLESS PROVISION**

Provider shall indemnify, defend and hold County and its Commissioners, affiliates, employees, agents, and representatives (collectively "County") harmless from and against any and all claims, demands, liabilities, damages, losses, judgments, costs, and expenses including, without limitations, attorneys' fees, for any and all personal injury (including death) and property damage of any kind or nature whatsoever, incurred by, asserted against, or imposed upon County, as a result of or in any manner related to provision of services hereunder, or any act or omission, by Provider. Contractor shall provide the County with proof of general liability coverage including the County as an additional insured. This indemnification shall survive the expiration of the contract.

### **SUBCONTRACTOR'S PUBLIC LIABILITY & PROPERTY DAMAGE INSURANCE**

The Contractor shall require each of his Subcontractors to produce and maintain during the life of his subcontract, Subcontractor's Public Liability and Property Damage Insurance of the type specified in the above paragraph hereof in amounts approve by the County.

Three (3) executed copies of each subsequent endorsement affecting the coverage of policies and of each cancellation shall be forwarded to the County.



## BALDWIN COUNTY

HIGHWAY DEPARTMENT  
P.O. Box 220  
SILVERHILL, ALABAMA 36576  
TELEPHONE: (251) 937-0371  
FAX (251) 937-0201

*JOEY NUNNALLY, P.E.  
COUNTY ENGINEER*

### Scope of Work

The intent of this project is to prepare an Independent Auditors Statement of Financial Data (IAS-FD) as required by the 2018 National Transit Database (NTD) Policy Manual for fiscal year 2019.

The entire manual is available for viewing at <https://www.transit.dot.gov/ntd/2018-ntd-policy-manual>. Excerpts from the manual addressing the IAS-FD are attached hereto as Attachment A.

### Requirements

- IAS-FD will be due no later than December 31, 2019.

## Bid Item Sheet

Contractor: Wilkins Miller, LLC  
Address: P. O. Box 70047  
Mobile, AL 36670  
Contact Person: Erin S. Jones, CPA  
Contact Phone Number: 251-410-6700

Alabama Secretary of State Entity ID Number 435-542

Item	Total
Provide cost for prepare IAS-FD for fiscal year 2019:	not to exceed \$5,000

Bids must be returned to Matthew Brown, Director of Transportation, by **3:30 P.M., Friday, August 30, 2019**, by email to [matthew.brown@baldwincountyal.gov](mailto:matthew.brown@baldwincountyal.gov), by hand delivery to the BRATS physical address at 18100 County Rd 54, Robertsdale, AL 36567, or by US Mail to P.O. Box 907 Robertsdale, Alabama 36567.

For more information on PMT Sampling, see the “Service Data Requirements: Service Consumed: Passenger Miles Traveled” section of this manual.

### Independent Auditor Statement for Financial Data Waiver

New NTD reporters filling out a full report may request an IAS-FD waiver in their first year of reporting. If approved by FTA, the waiver is good for one year and the transit agency must submit the IAS-FD in the following report year.

## Auditor Statements

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The NTD requires that an independent auditor review certain reporter types and provide an Independent Auditor Statement (IAS). An IAS is a letter that an official representative from an independent public account or other independent entity (such as a state audit agency) signs.

The independent auditor must confirm that the transit agency data conforms to NTD requirements. If an auditor finds an issue, the auditor must explain the discrepancy in the IAS. Auditors must identify the auditing firm name and location, and sign and date the IAS.

There are two Independent Auditor Statements:

- **Independent Auditor Statement for Financial Data**
- Independent Auditor Statement for Federal Funding Allocation Data

### **Independent Auditor Statement for Financial Data**

Full Reporters, Reduced Reporters, and Separate Service transit agencies must file an initial IAS-FD. For this statement, the auditor must determine if the transit agency accounting system meets FTA requirements. The NTD does not allow agencies to use an audit from the OMB Circular A-133 Single Audit Act.

The NTD refers to business papers, records and reports, and the procedures that an agency uses in recording transactions and reporting their effects as the “accounting system.” The term “accounting system” does not refer to the hardware or software program transit agencies use. Therefore, the accounting system remains the same, even when hardware or software upgrades or changes.

A transit agency must provide an IAS-FD to the NTD in the first year it reports as a Full Reporter and every ten reporter years thereafter. In the interim, if a transit agency has

met the IAS requirements in the prior year and has not changed its accounting system, FTA waives the annual IAS-FD. Instead, FTA requires the CEO to certify annually that the agency's financial data continue to meet NTD requirements. FTA may require a new review if a transit agency substantially changes its financial data reporting method.

The transit agency must file the Annual Report on time even if the IAS-FD is incomplete. If extenuating circumstances cause a delay of the IAS-FD, the CEO must provide documentation explaining the late auditor review. The transit agency must complete the IAS-FD no later than the date of the last report revision. The NTD may issue a Failure to Report finding if a transit agency does not submit an IAS-FD when required.

### *Independent Auditor Requirements*

For the IAS-FD, the auditor must review all financial forms to ensure that:

- The transit agency's accounting system follows the Uniform System of Accounts;
- The transit agency's accounting system follows accrual accounting or uses a directly translatable method; and
- All financial data are in accordance with NTD requirements.

The auditor must state in the IAS-FD if he or she finds that any data do not conform to NTD requirements and describe the discrepancies.

### *FTA Approval*

FTA will approve the IAS-FD if the agency complies with one of the following conditions:

- The transit agency adopts the USOA; or
- The transit agency
  - Uses an internal accounting system other than the accounting system prescribed by the USOA;
  - Uses the accrual method of accounting or a directly translatable method; and
  - Directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories the USOA specifies.

### *IAS-FD Template*

FTA provides a template of the IAS-FD in Appendix A. The NTD does not require agencies to use the exact format set forth in Appendix A; however, the independent auditor must address each item that the NTD outlines in the template. If the auditor follows the provided template closely, the statement will meet NTD requirements.

## Appendix A: AUDIT TEMPLATES

### Independent Auditor Statement for Financial Data

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**Instructions:** The IAS-FD file copy should be on the independent auditor's letterhead and should be kept on file by the transit agency.

The Board of Trustees  
Transit Agency Name

In connection with our regular examination of the financial statements of **[agency name]**, for the fiscal year ended **[date]**, on which we have reported separately under **[date of auditor's statement]**, we have also reviewed the reporting forms listed below and included in the report for the fiscal year ended **[date]**, required under Title 49 U.S.C. 5335(a), for conformity in all material respects with the requirements of the Federal Transit Administration (FTA) as set forth in its applicable National Transit Database (NTD) Uniform System of Accounts (USOA). Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the USOA.

*[Select one of the following two paragraphs for inclusion in your Statement:]*

The accounting system from which this NTD report is derived follows the accounting system prescribed by the USOA. The same accounting system has been adopted and was used to compile this NTD report.

or

The accounting system from which this NTD report is derived is other than the accounting system prescribed by the USOA but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA. The same internal accounting system has been adopted and was used to compile this NTD report.

*[Submit a list of the specific financial forms on which audited data are reported:]*

- Sources of Funds — Funds Earned and Funds Expended form
- Uses of Capital form



- Operating Expenses forms
- Reduced Reporting – Small Systems

Based on our review, the accompanying reporting forms identified above conform in all material respects with the accounting requirements of FTA as set forth in its USOA.

Signed:

Title:

City:

Date: