



Baldwin County Commission

Legislation Text

File #: 19-1698, **Version:** 1

Meeting Type: BCC Work Session

Meeting Date: 7/23/2019

Item Status: New

From: Joey Nunnally, P.E., County Engineer

Submitted by: Matthew Brown, BRATS Director of Transportation

ITEM TITLE

Solicitation of Quotes for Procurement of Professional Accounting Services for National Transit Database (NTD) Independent Auditors Statement of Financial Data

STAFF RECOMMENDATION

Authorize BRATS staff, in coordination with the Purchasing Manager, to solicit a minimum of three quotes and statement of qualifications from Professional Accountants to prepare an Independent Auditors Statement of Financial Data (IAS-FD).

BACKGROUND INFORMATION

Previous Commission action/date: N/A

Background: Pursuant to the Federal Transit Administration National Transit Database (NTD) 2018 Policy Manual for Full Reporting, the Baldwin County Commission is in need of professional accounting services to prepare an Independent Auditors Statement for Financial Data (IAS-FD). After the IAS-FD has been prepared once, it will not need to be prepared for another 10 years unless there is a substantial change in our accounting system. For the IAS-FD, the auditor must review all BRATS 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 does not conform to NTD requirements and describe the discrepancies.

BRATS staff communicated with other transit agencies and spoke with accountants in the field and found that potential pricing varies widely due to variations between agencies and existing workloads. To ensure that the best possible price is obtained, the County will secure a minimum of three quotes for the service. ALDOT has approved BRATS to take the necessary steps to move forward with the

solicitation of quotes.

FINANCIAL IMPACT

Total cost of recommendation: BRATS staff estimates the service will cost between \$4000 and \$7000, 80% of which will be reimbursed by ALDOT.

Budget line item(s) to be used: 51930.5150

If this is not a budgeted expenditure, does the recommendation create a need for funding? This is not a budgeted expenditure; however, the expense can be made up through shortfalls in other items.

LEGAL IMPACT

Is legal review necessary for this staff recommendation and related documents?
N/A

Reviewed/approved by: N/A

Additional comments: N/A

ADVERTISING REQUIREMENTS

Is advertising required for this recommendation? N/A

If the proof of publication affidavit is not attached, list the reason: N/A

FOLLOW UP IMPLEMENTATION

For time-sensitive follow up, select deadline date for follow up: N/A

Individual(s) responsible for follow up: Matthew Brown, BRATS Director of Transportation.

Action required (list contact persons/addresses if documents are to be mailed or emailed): N/A

Additional instructions/notes: N/A