



PO Box 69
530 E Munising Ave
Munising, MI 49862

P: 906-387-4845
F: 906-387-2963
altranbus.com

REQUEST FOR PROPOSAL FINANCIAL AND COMPLIANCE AUDIT SERVICES

In keeping with FTA best practices, Alger Transit Authority (ALTRAN) invites qualified Certified Public Accountants to submit three (3)-year proposal for the purpose of conducting audits in accordance with the Single Audit Act and the provisions of OMB Circular A-133. Including tests of the accounting records, a determination of major programs, other procedures necessary to express an opinion on the financial statements the fairness of applicable financial statements and the compliance of generally accepted governmental auditing standards. The selected firm shall have experience in performing financial audits for Public Transportation and will be required to work with the Director and Finance Manager throughout the duration of the contract. An Audit Guide for Transportation Authorities, an Audit Guide checklist, prior year revenue and expense manuals and audit instructions are available at Audit & Accounting Information (michigan.gov).

Sealed proposals should be sent or delivered to the following address and must be received no later than 3:00p.m. EST on April 3, 2023. Submit one (1) original and three (3) additional copies of the proposal. All Copies become the property of ALTRAN. ALTRAN will not photocopy your proposal for documents. Failure to provide the required number of complete duplicate copies may result in rejection of your proposal. Late proposals will not be considered. Proposals shall be submitted in sealed envelopes plainly marked, "Audit Proposal- April 3, 2023". Proposals submitted by facsimile or e-mail will not be accepted.

All questions or requests for clarification concerning the proposal should be directed to the ALTRAN Executive Director, in writing, by March 13, 2023. Phone and/or in-person inquires will not be considered.

Paige Eaton, Executive Director
Alger Transit Authority, ALTRAN
P.O. Box 69
Munising, MI 49862
altrandirector@jamadots.com

Finance Manager is in training and does not have a degree. Executive Director assists with over sight of duties.

ALTRAN reserves the right to postpone, accept, or reject any and all proposals in whole or in part, and to select the proposal considered the most advantageous to the Agency.

GENERAL INFORMATION

ALTRAN is organized as a non-profit corporation. ALTRAN is incorporated pursuant to ACT 196 of 1986. ALTRAN has been servicing Alger County since 1982. ALTRAN strives to provide service for all of Alger County. ALTRAN is a public agency which provides public transportation services. In 2022, ALTRAN transported 52,756 passengers. 17,686 were seniors/disabled and 5,653 work-related passengers. ALTRAN logged 394,185 miles providing transportation services throughout the county. Employed 22 employees and consumed 35,275 gallons of gasoline. ALTRAN operates 7 days a week with dispatch available Monday- Friday 7:00a.m. – 5:00p.m. Saturday 7:00a.m. – NOON and drivers on the road Sunday – Saturday 6:00a.m. – roughly 1:00a.m. ALTRAN provides a Regional service run to Marquette Monday through Friday only. This service is provided to Alger County Residents and the general public for medical appointments, shopping, work/school, etc. 3 times a day. ALTRAN's Drunk Bus Transportation is any transportation services needed after 6:00p.m. on weeknights and weekends. Prescheduled work/standing appointments receive preference; outside of these scheduled rides the driver will try to meet transportation needs. ALTRAN provides a Shuttle Service for backpacking and hiking within the Pictured Rocks National Park along the Lakeshore Trail.

Fiscal Year: October 1st through September 30th

Approximate number of checks per year: 368

Number of Payrolls per year: (26 bi-weekly)

Approximate number of payroll checks per year: 550

Alger Transit Authority has a computerized accounting system using INTUIT Quickbooks Enterprise 2023 Accounting System consisting of General Ledger, Accounts Receivable, Accounts Payable, and Payroll.

SOURCES OF REVENUE

- Federal Operating Assistance
- State Operating Assistance
- Capital Grants (Vehicles/Equipment)
- County Millage
- Farebox collections/ Ticket Sales
- Interest Earnings
- Non-transportation Revenues
- Local Operating Assistance
- Bus Advertising
- Contract Rides

BANK ACCOUNTS

- Interest Bearing Checking Account
- Payroll Account
- Savings Account
- CDAR accounts

PURPOSE OF RFP

This Request for Proposal is being issued by ALTRAN for the purpose of obtaining a qualified independent auditing firm to conduct an annual audit, and if required, a Single Audit: Three (3) years, fiscal year 2023 (10/01/2022 – 09/30/2023) through fiscal year 2025.

CONTRACT EXTENSION

ALTRAN reserves the right to extend the term of the contract resulting from this RFP with up to two (2) one-year extensions. Any extension will be in writing.

TYPE OF CONTRACT

ALTRAN will enter into a firm fixed price contract with the successful proposer. ALTRAN also reserves the right to expand and decrease service/use of the contract, as conditions require. Payment terms will be net 45 days upon receipt of an invoice at the conclusion of the annual audit.

PRICING AND PAYMENT

The price listed in the proposal is to include the total cost including staff hours, report reproduction, typing, postage, travel, copies, telephone, ect.

SCOPE OF SERVICES TO BE PREFORMED

The successful firm will be responsible for the examination of the financial statement and records of ALTRAN, and issuance of a written opinion thereon no later than March 31st of each year. Audit(s) shall be performed in accordance with State and Federal guidelines for audits, and specifically the "Audit Guide for Transportation Authorities and Agencies in Michigan", as prepared by the Michigan Dept. of Transportation. Alger Transit Authority receives State funds pursuant to Michigan Public Act 51 of 1951 and Federal funds pursuant to Section 5311 (formerly 18) of the Federal Transit Act of 1991, as amended.

Additional responsibilities of the proposer include, but are not limited to the following:

- A. Auditor will prepare the financial statements, footnotes, and audit report.
- B. Prepare a report on internal control which addresses significant weaknesses in ALTRAN's internal accounting controls noted during the examination of ALTRAN's books and records. Recommendations and possible solutions for these problems shall also accompany the report.
- C. Prepare a Management Letter addressing the strengths and weaknesses in ALTRAN's internal accounting control and recommend practical changes that would further enhance internal accounting controls.
- D. Prepare a schedule for performing the key phases of the audit, including preliminary work date, start date, completion.
- E. Be available for advice concerning accounting transactions that may arise during the term of the contract.
- F. Submit Audit to Michigan Department of Transportation by March 31 of respective year of audit completion.
- G. Attend and report to the ALTRAN Board of Directors prior fiscal year audit findings.

- H. Review of a report for the United States Department of Transportation National Database (NDT report) annual reporting requirements, if applicable.
- I. Typically, past auditors have provided a list of needed audit items by the second week of November, and then conducted the audit the second week of December.

The audit and the examination shall be conducted in accordance with generally accepted auditing standards applicable to the circumstances. The audit shall be based upon test and samples of a sufficient number of accounting records to satisfy the contractor of the fairness and presentation of ALTRAN's financial position and operating results. The audit shall be conducted to satisfy the requirements of the State Department of Treasury and Transportation. The firm shall not be required to make a detailed examination of all transactions.

Typically the prior auditor is on-site 3-5 days with 3 auditors. A single audit is not anticipated in fiscal years 2023-2025.

ALTRAN will provide records needed during the audit. Payables and receivables will be booked at year-end. Additionally, depreciation schedules will be updated.

FTA and MDOT Required Clauses.

AUDIT COMPLETION

Audit(s) must be completed with reports submitted to the Michigan Dept. of Treasury, the Michigan Dept. of Transportation, and Alger Transit Authority no later than March 31st of the year following the close of each fiscal period. Audit must also be presented to the ALTRAN Board of Directors by the first Monday in April of each respective year. The Audit and report must be completed with the report submitted by March 31st of each year. If this deadline is missed the Board will reserve the right to impose a 1% of quoted fee per day late fee for such time, as the reports would be delinquent.

The audit report submitted must comply with all current mandated items. In addition, all reports must comply with the "Michigan Department of Transportation's Audit Guide for Transportation Authorities and agencies in Michigan" suggested formats.

Payment for any contract entered because of this RFP will be made not more than thirty (30)-days following the submittal of a completed audit to the State of Michigan. Payment to be made upon proof of satisfactory of work completed.

A copy of ALTRAN's pervious audits are available at treas-secure.state.mi.us/documentsearch

AUDIT REPORT

Two (2) copies of audit report and management letter must be forwarded to Michigan Dept. of Treasury; two (2) copies must be submitted to the Michigan Dept. of Transportation; and seven (7) copies must be provided Alger Transit Authority.

MINIMUM QUALIFICATIONS

To be considered for this project, the proposers must meet the following minimum requirements:

- A. Must be experienced in performing financial and compliance audits for DOT within the State of Michigan;
- B. Must present a satisfactory record of performance for other clients;
- C. Must be an independent Auditor licensed for public practice within the State of Michigan;
- D. Must be experienced in performing financial audits for Public Transportation.

The proposal must meet the following minimum requirements:

- A. Name, address, and telephone number, and brief overview of firm. Must be Certified Public Accountants licensed by the State of Michigan.
- B. Maximum fee for audit completion per time period selection with a per diem rate if additional work were required.
- C. Brief resume' and experience of firm and the principals who would be performing the audit(s), including experience performing public transportation authorities and/or similar entities and governmental unit audits.
- D. References, including present and previous clients.

Alger Transit Authority does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

RECORD RETENTION

The minimum record retention period shall be from the period beginning with the end of the annual audit and concluding after a three (3)-year period elapsed. All pertinent records shall be made available to ALTRAN officials upon request.

SUBMISSION OF PROPOSALS

Sealed proposals shall be submitted to Alger Transit Authority, PO Box 69, Munising, MI 49862, no later than 4:00 PM on April 3, 2023.

****All proposals shall be sealed and marked "Audit Proposal- April 3, 2023" on the envelope exterior****

PROPOSAL AWARD

Proposals will be opened and tallied by ALTRAN administration. Acceptance will be awarded at the ALTRAN Board of Directors Regular Meeting, April 18, 2023, at 11:00a.m. at ALTRAN’s Transit Facility Meeting Room. Award of contract will go to the proposer whose services will be most beneficial to ALTRAN.

SCHEDULE OF EVENTS

Request for Proposals Available	February 27, 2023
Written Questions Due	March 13, 2023
ALTRAN’s Response to Questions	March 20, 2023
Proposals Due	April 3, 2023
Selection of Successful Proposer	April 18, 2023

**PROPOSAL FORM
ALGER TRANSIT AUTHORITY
AUDITING SERVICES**

Company Name:

Company Address:

Contact Person: _____ Telephone Number: (____) _____

E-mail Address: _____

Authorized Signature: _____

AUDIT SERVICES

3-YEAR PROPOSAL

(Annual Fee)

(Single Audit Fee, if applicable)

TOTAL ANNUAL FEE FY2023
(10/01/2022 - 09/30/2023)

\$ _____

\$ _____

TOTAL ANNUAL FEE FY2024
(10/01/2023 - 09/30/2024)

\$ _____

\$ _____

TOTAL ANNUAL FEE FY2025
(10/01/2024 - 09/30/2025)

\$ _____

\$ _____

TOTAL CONTRACT AMOUNT

\$ _____

\$ _____