



Purchasing & Contracting Department

**1117 Eisenhower Drive, Suite C,
Savannah, Georgia 31406
(912) 790-1618**

REQUEST FOR PROPOSALS

RFP NO. 26-0108-5

**AUDIT OF PERFORMANCE, OPERATIONS & FISCAL
CONDITION OF CHATHAM AREA TRANSIT AUTHORITY**

PROPOSALS RECEIVED BY: 5:00 P.M., NOVEMBER 20, 2026

**CHATHAM COUNTY, GEORGIA
OFFICE OF THE PURCHASING DIRECTOR
1117 EISENHOWER DRIVE, SUITE C
SAVANNAH, GEORGIA 31406
(912) 790-1619**

DATE: October 21, 2026

RFP NO.: 26-0108-5

GENERAL INFORMATION FOR REQUEST FOR PROPOSALS

This is an invitation to submit a proposal to supply Chatham County with services as indicated herein. Proposals shall be submitted on-line on the County's procurement portal <https://chathamcountyga.bonfirehub.com/portal> up to **5:00 P.M., November 20, 2026.** The Purchasing Director reserves the right to reject any and all proposals and to waive formalities.

Instructions for preparation and submission of a qualification proposal are contained in the Request for Proposal package. Please note that specific forms for submission of a proposal are required.

Any changes to the conditions and specifications must be in the form of a written addendum to be valid; therefore, the Purchasing Director will issue a written addendum to document approved changes.

Chatham County has an equal opportunity procurement policy. Chatham County seeks to ensure that all segments of the business community have access to providing services needed by County programs. The County affirmatively works to encourage utilization of disadvantaged and minority business enterprises in our procurement activities. The County provides equal opportunity for all businesses and does not discriminate against any persons or businesses regardless of race, color, religion, age, sex, national origin or handicap. The County expects its consultants to make maximum feasible use of minority businesses and qualified minority employees. The terms "disadvantaged business", "minority business enterprise", and "minority person" are more specifically defined and explained in the Chatham County Purchasing Ordinance.

**SECTION I
INSTRUCTIONS TO PROPOSERS**

1.1 PURPOSE: The purpose of this document is to provide general and specific information for use in submitting a qualification proposal to supply Chatham County with services as described herein. All proposals are governed by the Code of Chatham County, Chapter 4, Article IV, and the laws of the State of Georgia.

1.2 HOW TO PREPARE PROPOSALS: All proposals shall be:

- A. Proposers are encouraged to review carefully all provisions and attachments of this document prior to submission. Each proposal constitutes an offer and may not be withdrawn except as provided herein.

1.3 HOW TO SUBMIT PROPOSALS: All proposals shall be:

- A. Submitted on-line on the County's procurement portal at:
<https://chathamcountyga.bonfirehub.com/portal>.

**** In submitting their proposal, the proposer certifies that he/she has carefully read all related Request for Proposal documents and agrees to comply with all provisions.**

- B. If a proposer is unable to submit their proposal on-line, they should notify the procurement contact for the solicitation at least one week prior to proposals being due to receive instructions. The County is seeking to conduct all solicitations on-line. The phone number for Purchasing and Contracting is 912-790-1618.

1.4 HOW TO SUBMIT AN OBJECTION: Objections from Offerors to this Request for Proposals and/or these specifications should be brought to the attention of the County Purchasing Director in the following manner:

- A. When a pre-proposal conference is scheduled, the Proposer may object in writing any time prior to or at the pre-proposal conference.
- B. When a pre-proposal conference is not scheduled, the Proposer shall object in writing not less than five (5) days prior to the Date for submission.
- C. The objections contemplated must pertain to both form and substance of the Request for Proposal documents. Failure to object in accordance with the above procedure will constitute a waiver on the part of the business to protest this Request for Proposal.

1.5 ERRORS IN PROPOSALS: Proposers or their authorized representatives are expected to fully inform themselves as to the conditions, requirements, and specifications before submitting proposals. Failure to do so will be at the Proposer's own risk.

1.6 STANDARDS FOR ACCEPTANCE OF PROPOSERS FOR CONTRACT AWARD: The County reserves the right to reject any or all Proposals and to waive any irregularities or technicalities in Proposals received whenever such rejection or waiver is in the best interest of the County. The County reserves the right to reject the Offer of a Proposer who has previously failed to perform properly or complete on time contracts of a similar nature, whom investigation shows is not in a position to perform the contract.

1.7 PROPOSER: Whenever the term "Proposer" is used, it shall encompass the "person", "business", "firm", or other party submitting a proposal to Chatham County in such capacity before a contract has been entered into between such party and the County.

1.8 COMPLIANCE WITH LAWS: The Proposer shall obtain and maintain all licenses, permits, liability insurance, workman's compensation insurance and comply with any and all other standards or regulations required by Federal, State or County statute, ordinances and rules during the performance of any contract between the Proposer and the County. Any such requirement specifically set forth in any contract document between the Proposer

and the County shall be supplementary to this section and not in substitution thereof.

- 1.9 CONSULTANT:** Consultant or subconsultant means any person, firm, or business having a contract with Chatham County. The Consultant certifies that the firm will follow equal employment opportunity practices in connection with the awarded contract as more fully specified in the contract documents.
- 1.10 LOCAL PREFERENCE:** The Consultant agrees to follow the local preference guidelines as more fully specified in the contract documents.
- 1.11 DEBARRED FIRMS AND PENDING LITIGATION:** Any potential proposer/firm listed on the Federal or State of Georgia Excluded Parties Listing (Barred from doing business) **will not** be considered for contract award. It is the proposer's responsibility to inform the County should the proposer/firm be placed on the Federal or State of Georgia Excluded Parties Listing during the proposal process. Proposers **shall disclose** any record of pending criminal violations (Indictment) and/or convictions, pending lawsuits, etc., and any actions that may be a conflict of interest occurring within the past five (5) years. Any proposer/firm previously defaulting or terminating a contract with the County will not be considered. Successful proposers with whom the County enters into a contract with for goods or services will notify the County if they become debarred during the course of the contract.

**** All bidders or proposers are to read and complete the Disclosure of Responsibility Statement. Failure to do so may result in your solicitation response being rejected as non-responsive.**

Bidder acknowledges that in performing contract work for the Board, bidder shall not utilize any firms that have been a party to any of the above actions. If bidder has engaged any firm to work on this contract or project that is later debarred, Bidder shall sever its relationship with that firm with respect to Board contract.

- 1.12 PERFORMANCE EVALUATION:** On April 11, 2008, the Chatham County Board of Commissioners approved a change to the County Purchasing Ordinance requiring Contractor/Consultant Performance Evaluations, at a minimum, annually, prior to contract anniversary date.

Should Contractor/Consultant performance be unsatisfactory, the appointed County Project Manager for the contract may prepare a Contractor/Consultant Complaint Form or a Performance Evaluation to the County Purchasing Director.

SECTION II PROPOSAL CONDITIONS

- 2.1 **SPECIFICATIONS:** Any obvious error or omission in specifications shall not inure to the benefit of the bidder but shall put the Proposer on notice to inquire of or identify the same to the County.
- 2.2 **MULTIPLE PROPOSALS:** No Proposer will be allowed to submit more than one offer. Any alternate proposals must be brought to the Purchasing Director's attention during the Pre-proposal Conference or submitted in writing at least five (5) days preceding the date for submission of proposals.
- 2.3 **OFFERS TO BE FIRM:** The Proposer warrants that terms and conditions quoted in his offer will be firm for acceptance for a period of sixty (60) days from bid date submitted, unless otherwise stated in the proposal. When requested to provide a fee proposal, fees quoted must also be firm for a sixty-day period.
- 2.4 **COMPLETENESS:** All information required by the Request for Proposals must be completed and submitted to constitute a proper proposal.
- 2.5 **LIABILITY PROVISIONS:** Where Proposers are required to enter or go into Chatham County property to take measurements or gather other information in order to prepare the proposal as requested by the County, the Proposer shall be liable for any injury, damage or loss occasioned by negligence of the Proposer, his agent, or any person the Proposer has designated to prepare the Offer and shall indemnify and hold harmless Chatham County from any liability arising therefrom. The contract document specifies the liability provisions required of the successful Proposer in order to be awarded a contract with Chatham County.
- 2.6 **CERTIFICATION OF INDEPENDENT PRICE DETERMINATION:** By submission of this Offer, the Proposer certifies, and in the case of a joint offer, each party thereto certifies as to its own organization, that in connection with this procurement:
- (1) The prices in this offer have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other competitor;
 - (2) Unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the Proposer and will not knowingly be disclosed by the Proposer prior to opening, directly or indirectly to any other competitor; and
 - (3) No attempt has been made or will be made by the Proposer to induce any other person or firm to submit or not submit an offer for the purpose of restricting competition.

2.7 **AWARD OF CONTRACT:** The contract, if awarded, will be awarded to that responsible Proposer whose proposal will be most advantageous to Chatham County, price and other factors considered. The Board of Commissioners will make the determination as to which proposal best serves the interest of Chatham County.

2.8 **PROCUREMENT PROTESTS:** Objections and protests to any portion of the procurement process or actions of the County staff may be filed with the Purchasing Director for review and resolution. The Chatham County Purchasing Ordinance – Part 9 – Vendor Disputes shall govern the review and resolution of all protests.

2.9 **QUALIFICATION OF BUSINESS (RESPONSIBLE PROPOSER):** A responsible Proposer is defined as one who meets, or by the date of the acceptance can meet, all requirements for licensing, insurance, and service contained within this Request for Proposals. Chatham County has the right to require any or all Proposers to submit documentation of the ability to perform the service requested.

Chatham County has the right to disqualify the proposal of any Proposer as being unresponsive or irresponsible whenever such Proposer cannot document the ability to deliver the requested service.

2.10 **COUNTY TAX CERTIFICATE REQUIREMENT:** A current Chatham County or municipal business license (within the State of Georgia) is required unless otherwise specified. A firm need not have a Chatham County Business License prior to submitting a proposal. However, a license must be obtained by the successful vendor prior to award of contract.

Please contact the Chatham County Department of Building Safety and Regulatory Services at (912) 201-4300 for additional information.

NOTE: No contract shall be awarded unless all real and personal property taxes have been paid by the successful consultant and/or subconsultant as adopted by the Board of Commissioners on 8 April 1994.

2.11 **INSURANCE PROVISIONS, GENERAL:** The selected Contractor shall be required to procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the work, hereunder by the Consultant, his agents, representatives, employees or subconsultants. The cost of such insurance shall be included in the Bid. It is every Consultant's responsibility to provide the County Purchasing and Contracting Division current and up-to-date Certificates of Insurance and Declaration Sheets for multiple year contracts before the end of each term. **Failure to do so may be cause for termination of contract.**

2.11.1 General Information that shall appear on a Certificate of Insurance:

- I. Name of the Producer (Consultant's insurance Broker/Agent).
- II. Companies affording coverage (there may be several).
- III. Name and Address of the Insured (this should be the Company or Parent of

- the firm Chatham County is contracting with).
- IV. Summary of all current insurance for the insured (includes effective dates of coverage).
 - V. A brief description of the operations to be performed, the specific job to be performed, or contract number.
 - VI. Certificate Holder (This is to always include Chatham County).

Chatham County as an “Additional Insured”: Chatham County invokes the defense of “sovereign immunity.” In order not to jeopardize the use of this defense, the County **is not** to be included as an “Additional Insured” on insurance contracts.

2.11.2 Minimum Limits of Insurance to be maintained for the duration of the contract:

- A. **Commercial General Liability:** Provides protection against bodily injury and property damage claims arising from operations of a Consultant or Tenant. This policy coverage includes: premises and operations, use of independent consultants, products/completed operations, personal injury, contractual, broad form property damage, and underground, explosion and collapse hazards. Minimum limits: \$1,000,000 bodily injury and property damage per occurrence and annual aggregate.
- B. **Worker's Compensation and Employer's Liability:** Provides statutory protection against bodily injury, sickness or disease sustained by employees of the Consultant while performing within the scope of their duties. Employer's Liability coverage is usually included in Worker's Compensation policies, and insures common law claims of injured employees made in lieu of or in addition to a Worker's Compensation claim. Minimum limits: \$500,000 for each accident, disease policy limit, each employee and Statutory Worker's Compensation limit.
- C. **Business Automobile Liability:** Coverage insures against liability claims arising out of the Consultant's use of automobiles. Minimum limit: \$1,000,000 combined single limit per accident for bodily injury and property damage. Coverage should be written on an “Any Auto” basis.

2.11.3 Special Requirements:

Claims-Made Coverage: The limits of liability shall remain the same as the occurrence basis, however, the Retroactive date shall be prior to the coincident with the date of any contract, and the Certificate of Insurance shall state the coverage is claims-made. The Retroactive date shall also be specifically stated on the Certificate of Insurance.

- A. **Extended Reporting Periods:** The Consultant shall provide the County

with a notice of the election to initiate any Supplemental Extended Reporting Period and the reason(s) for invoking this option.

- B. **Reporting Provisions:** Any failure to comply with reporting provisions of the policies shall not affect coverage provided in relation to this request.
- C. **Cancellation:** Each insurance policy that applies to this request shall be endorsed to state that it shall not be suspended, voided, or canceled, except after thirty (30) days prior to written notice by certified mail, return receipt requested, has been given to the County.
- D. **Proof of Insurance:** Chatham County shall be furnished with certificates of insurance and with original endorsements affecting coverage required by this request. The certificates and endorsements are to be signed by a person authorized by the insurer to bind coverage on its behalf. All certificates of insurance are to be submitted prior to, and approved by, the County before services are rendered. The Consultant must ensure Certificate of Insurance are updated for the entire term of the County contract.
- E. **Insurer Acceptability:** Insurance is to be placed with an insurer having an A.M. Best's rating of A and a five (5) year average financial rating of not less than V. If an insurer does not qualify for averaging on a five year basis, the current total Best's rating will be used to evaluate insurer acceptability.
- F. **Lapse in Coverage:** A lapse in coverage shall constitute grounds for contract termination by the Chatham County Board of Commissioners.
- G. **Deductibles and Self-Insured Retention:** Any deductibles or self-insured retention must be declared to, and approved by, the County. At the option of the County, either: the insurer shall reduce or eliminate such deductibles or self-insured retention as related to the County, its officials, officers, employees, and volunteers; or the Consultant shall procure a bond guaranteeing payment of related suits, losses, claims, and related investigation, claim administration and defense expenses.

2.12 **INDEMNIFICATION:** The PROPOSER agrees to protect, defend, indemnify, and hold harmless Chatham County, Georgia, its commissioners, officers, agents, and employees from and against any and all liability, damages, claims, suits, liens, and judgments, of whatever nature, including claims for contribution and/or indemnification, for injuries to or death of any person or persons, or damage to the property or other rights of any person or persons caused by the PROPOSER or its subproposers. The PROPOSER's obligation to protect, defend, indemnify, and hold harmless, as set forth herein above shall include, but not be limited to, any matter arising out of any actual or alleged infringement of any patent, trademark, copyright, or service mark, or any actual or alleged unfair competition, disparagement of product or service, or other business tort of any type whatsoever, or any

actual or alleged violation of trade regulations. PROPOSER further agrees to investigate, handle, respond to, provide defense for, and to protect, defend, indemnify, and hold harmless Chatham County, Georgia, at his sole expense, and agrees to bear all other costs and expenses related thereto, even if such claims, suits, etc., are groundless, false, or fraudulent, including any and all claims or liability for compensation under the Worker's Compensation Act arising out of injuries sustained by any employee of the PROPOSER or his subconsultant or anyone directly or indirectly employed by any of them.

The PROPOSER's obligation to indemnify Chatham County under this Section shall not be limited in any way by the agreed-upon contract price, or to the scope and amount of coverage provided by any insurance maintained by the PROPOSER.

- 2.13 COMPLIANCE WITH SPECIFICATION - TERMS AND CONDITIONS:** The Request for Proposals, Legal Advertisement, General Conditions and Instructions to Proposers, Specifications, Special Conditions, Proposers Offer, Addendum, and/or any other pertinent documents form a part of the Offeror's proposal and by reference are made a part hereof.
- 2.14 SIGNED RESPONSE CONSIDERED AN OFFER:** The submitted Response shall be considered an offer on the part of the Proposer, which offer shall be deemed accepted upon approval by the Chatham County Board of Commissioners, Purchasing Director or his designee. In case of a default on the part of the Proposer after such acceptance, Chatham County may take such action, as it deems appropriate, including legal action for damages or lack of required performance.
- 2.15 NOTICE TO PROCEED:** The successful proposer shall not commence work under this Request for Proposal until a written contract is awarded and the Purchasing Director or his designee issues a Notice to Proceed. If the successful Proposer does commence any work or deliver items prior to receiving official notification, he does so at his own risk.
- 2.16 PAYMENT TO CONTRACTOR:** Instructions for invoicing the County for service delivered to the County are specified in the contract document.
- A. Questions regarding payment may be directed to the Finance Department at (912) 652-7905 or the County's Project Manager as specified in the contract documents.
 - B. Contractor will be paid the agreed upon compensation upon satisfactory progress or completion of the work as more fully described in the contract document.
 - C. Upon completion of the work, the Contractor will provide the County with an affidavit certifying all suppliers, persons or businesses employed by the Contractor for the work performed for the County have been paid in full.
 - D. Chatham County is a tax-exempt entity. Every contractor, vendor, business or person under contract with Chatham County is required by Georgia law to pay State sales or use taxes for products purchased in Georgia or transported into Georgia

and sold to Chatham County by contract. Please consult the State of Georgia, Department of Revenue, Sales and Use Tax Unit in Atlanta (404) 656-4065 for additional information.

2.17 LICENSES, PERMITS, AND TAXES: The price or prices for the service shall include full compensation for all fees that the Proposer is or may be required to pay. Chatham County is Tax Exempt. The Purchasing & Contracting Office upon request (912) 790-1623 will provide a Tax Exemption Certificate.

2.18 MINORITY – WOMEN BUSINESS ENTERPRISE PARTICIPATION: It is the desire of the County Board of Commissioners to increase the participation of minority (MBE) and women-owned (WBE) business in its contracting and procurement programs. The County is committed to a policy of equitable participation for these firms by setting goals for each contract. Bidder/proposers are requested to include in their proposals a narrative describing their past accomplishments and intended actions in this area. If bidder/proposers are considering minority or women owned enterprise participation in their proposal, those firms, and their specific duties must be identified in their proposal along with the percentage(s) and dollar amount awarded to the MBE/WBE firm. Proposers may also provide demographic information regarding their employees to show their commitment to equal opportunity. If a bidder/proposer is considered for award, he/she will be asked to meet with the County Staff so that the intended MBE/WBE participation goals can be formalized and included in the subsequent contact.

If the awarded consultant is claiming minority status, the consultant shall apply for certification by Chatham County, Georgia to the Office of Minority Business. The Minority Business office will provide documentation of application status once approved or disapproved by Chatham County. Certification by any other government entity is acceptable if current copy of the certification is provided with this solicitation. For additional information concerning Chatham County's M/WBE office, please call (912) 652-7860.

REQUEST FOR PROPOSALS

GENERAL CONDITIONS SECTION III

3.1 DESCRIPTION AND OBJECTIVES: Chatham County Board of Commissioners is soliciting proposals from certified public accounting firms duly licensed to practice within the State of Georgia and qualified to provide independent audit services of the performance, operations and fiscal position of Chatham Area Transit Authority (CAT). This RFP seeks to identify potential providers for the above-mentioned services who have experience and expertise in public transportation systems. All respondents to this RFP are subject to instructions communicated in this document and are cautioned to completely review the entire RFP and follow instructions carefully. Chatham County reserves the right to reject any or all RFP's and to waive technicalities and informalities at the discretion of Chatham County.

3.2 METHODOLOGY: The procurement described herein may be conducted in a two-step process.

STEP ONE- ACCEPTANCE AND EVALUATION OF QUALIFICATION

PROPOSALS: All technical requirements, unless otherwise specified, must be met by the Proposer or such proposal may be disqualified as being non-responsive. Proposals that are deemed incomplete as to substance and content may be returned without consideration. A shortlist of qualified firms will be developed and ranked.

In the interest of a fair, objective and competitive process, Chatham County intends to accept all qualified proposals and give them complete and impartial consideration.

Any proposal which does not meet all technical requirements may be disqualified as being non-responsive.

Proposals which are deemed to be incomplete as to substance and content may be returned without consideration. Proposers whose proposals are not accepted will be promptly notified that they are not being further considered and why.

A short-list of qualified Proposers will be developed through a committee evaluation process based on established technical criteria as described herein. Final decision on the staff's recommendation is made by the Board of Commissioners.

STEP TWO-INTERVIEWS: The evaluation committee **may** request an interview with short-listed firms. If interviews are conducted, they will be scored. It will be at the discretion of the evaluation committee on the number of firms that will interview/present.

3.3 PRE-PROPOSAL CONFERENCE: N/A

3.4 PROPOSAL DEADLINE: The response to this 'Request for Proposal' must be received on-line on the County's procurement portal no later than **5:00 P.M., November 20, 2026.**

<http://chathamcountyga.bonfirehub.com/portal>

For good and sufficient reason, up to 24 hours before the advertised deadline, the County may extend the response schedule. An addendum will be issued setting forth the new date and time.

- 3.5 CONFIDENTIALITY OF DOCUMENTS:** Upon receipt of a proposal by the County, the proposal shall become the property of the County without compensation to the Proposer, for disposition or usage by the County at its discretion (except for as provided by Georgia law for proprietary information). The details of the proposal documents will remain confidential until final award or rejection of proposals and/or protected under the restraints of law. Only final points and ranking of proposals will be openly disclosed prior to approval by the Board of Commissioners. Proposer shall have no contact with any Department Representative or Evaluation Committee Member during and after the evaluation process. Any information contained in the proposal that is considered by the Proposer as “proprietary” to remain confidential shall be clearly identified and justified.
- 3.6 CONE OF SILENCE:** Lobbying of Procurement Evaluation Committee members, County Government employees, and elected officials regarding this product or service solicitation, Invitation to Bid (ITB) or Request for Proposal (RFP) or contract by any member of a proposer’s staff, or those people employed by any legal entity affiliated with an organization that is responding to the solicitation is strictly prohibited. Negative campaigning through the mass media about the current service delivery is strictly prohibited. Such actions may cause your proposal to be rejected.
- 3.7 COMPENSATION:** The County has attempted in SECTION V to provide as much information about the project as possible to enable firms to structure their offer.
- 3.8 REJECTING PROPOSALS:** The County reserves the right to reject any or all proposals and is not bound to accept any proposal if that proposal is contrary to the best interest of Chatham County. Similarly, the County is not bound to accept the lowest dollar proposal if the offer is not considered in the County's best interest.
- 3.9 COST TO PREPARE RESPONSES:** The County assumes no responsibility or obligation to the respondents and will make no payment for any costs associated with the preparation or submission of the proposal.
- 3.10 INQUIRIES:** Direct any questions related to this RFP to Ms. Jean Fleming, Purchasing Director, and submit all questions through the County’s procurement portal <https://chathamcountyga.bonfirehub.com/portal> Q&A section. Include the RFP number, page, and paragraph number as a reference to each question. *DEADLINE FOR ALL QUESTIONS IS LISTED ON THE BONFIRE PORTAL.*

THE ONLY OFFICIAL ANSWER OR POSITION OF CHATHAM COUNTY WILL BE THE ONE STATED IN WRITING.

- 3.11 **METHOD OF SOURCE SELECTION:** Chatham County is using the Competitive Sealed Proposal method of source selection, as authorized by Part 3 of the Chatham County Purchasing Ordinance for this procurement.

An award, if made, will be made to the responsible offeror whose proposal is most advantageous to Chatham County, taking into consideration price and other factors set forth in this Request for Proposal (RFP). The County will not use any other factors or criteria in the evaluation of the proposals received.

- 3.12 **EQUAL EMPLOYMENT OPPORTUNITY:** During the performance of this contract, the Proposer agrees as follows:

The Proposer will not discriminate against any employee or applicant for employment because of race, creed, color, sex, age, national origin, place of birth, physical handicap, or marital status.

SECTION IV SPECIAL CONDITIONS

- 4.1 **PENDING LITIGATION:** Proposals will not be accepted from any company, firm, person, or party, parent subsidiary, against which Chatham County has an outstanding claim, or a financial dispute relating to prior contract performance. If the County, at any time, discovers such a dispute during any point of evaluation, the proposal will not be considered further.
- 4.2 **EVALUATION FACTORS:** Factors such as Proposer's overall capability, specialized experience, reputation, past performance on similar projects, technical competence, financial stability, ability to meet program goals, delivery under the contract terms, and fee schedule will be considered in the award recommendation. Commitment in the level of MBE/WBE firms, consultants and employees will also be considered in the evaluation of proposals.
- 4.3 **SELECTION PROCESS:** *Proposals will be evaluated initially on the basis of the written document. Thus, the proposal must be complete, concise and clear as to the intent of the respondent.* Further evaluation may include an oral presentation, which will be scheduled after receipt of the written proposal and approval of the shortlist.
- 4.4 **CONTRACT:** The successful contractor shall be able to execute a contract within thirty (30) days after Board approval.
- 4.5 **PROPOSALS MUST BE RESPONSIVE TO:**
- 4.5.1 **INTRODUCTION/COVER LETTER (SECTION A):** You should provide no more than a two (2) page letter of introduction. The letter should highlight or summarize whatever information you deem appropriate as a cover letter, and at a minimum, should include the name, address, email address, telephone number of

one (1) contact to whom any correspondence should be directed. This section should include a clear statement of the Proposer's understanding of this RFP and the contract requirements, and how the Proposer intends to meet the RFP requirements.

4.5.2 BUSINESS PROFILE: TOTAL POSSIBLE POINTS: 20: THIS SECTION SHALL INCLUDE:

In this section, Proposers shall describe their business organization, proposed audit team, key personnel, and respective roles and responsibilities for performing the auditing services requested by Chatham County such as:

A. Business Organization

State the full legal name, address, telephone number, and email address of the proposing firm/organization(s).

1. Indicate whether the proposing firm is organized as a sole proprietorship, partnership, corporation, limited liability company, or other legal entity, and identify the state in which the firm is incorporated, registered, or licensed to conduct business.
2. If applicable, identify the branch office or other subordinate office that will perform or assist in performing the services described in this RFP.
3. If the Proposer intends to use subcontractors, consultants, or other firms to provide services related to this proposal, Proposer should identify each firm and describe the specific services each will provide.

B. Project Management and Audit Team

Describe those individuals that will provide auditing services to the County. This should include:

1. The individual who will serve as the County's primary contract representative and engagement partner/project manager.
2. The name, title, address, telephone number, and email address for the individual to whom all contract-related correspondence shall be directed.
3. All key personnel proposed for the engagement and the anticipated percentage of total project effort each individual will devote to the contract. If the proposing firm is partnering with another firm, identify each individual's primary employer.
4. The composition and structure of audit team to include, if applicable:
 - a. Engagement Partner

- b. Lead Audit Manager
- c. Lead Forensic Auditor(s)
- d. Senior Auditor(s)
- e. Financial/Data Analyst(s)
- f. CPA(s)
- g. Other specialized personnel proposed for the engagement

The County reserves the right to approve or reject substitutions of key personnel during the contract term.

5. Resumes of Key Personnel

For each key staff member proposed for the engagement, provide a current resume that includes:

- a. Primary Employer
- b. Current position/title
- c. Years with the firm
- d. Total years of professional experience
- e. Professional experience related to goals of this engagement such as:
 - Governmental or public-sector accounting and auditing
 - Public transit (FTA) operations, regulations and requirements
 - Forensic auditing/fraud examination/investigative experience
 - Federal and State Grant compliance and Single Audit experience
- f. Professional certifications and licenses which may include CPA, CFE, CIA, CISA, CGFM or other credentials applicable to the engagement.
- g. Relevant governmental accounting and auditing training

For personnel holding professional licenses or certifications, provide the applicable license/certification number, including Georgia CPA license numbers where applicable.

4.5.3 EXPERIENCE & CAPABILITY – TOTAL POSSIBLE POINTS: 20: THIS SECTION SHOULD INCLUDE:

In this section, Proposer shall demonstrate their firm's specialized experience and capability to perform the auditing services requested by the County. Proposer should disclose information about its overall capability, specialized experience, technical competence, and ability to provide independent audit services.

A. Audit Experience

Describe the firm's experience in providing specialized audit services in a public sector environment to evaluate and assess an entity's fiscal condition, program performance, operational structure and compliance to ensure that services are being provided in the best and most effective manner.

Proposer should identify engagements with scope requirements similar to or the same as those requested herein. Proposer should provide information for up to five relevant engagements including:

- a. Client name
- b. Auditee name, if different
- c. Organization/program audited and type of organization
- d. Type of Audit and Scope of services provided
- e. Date(s) of engagement
- f. Services performed and areas reviewed
- g. Findings/recommendations provided by auditor
- h. Name and telephone number of the principal client contact

Relevant engagements should be ranked based on total staff hours.

B. Governmental and Transit Experience

Proposer should describe experience performing audits conducted under GAGAS or other regulatory frameworks that assessed the financial condition, operations, and management of:

- a. Local governments
- b. Public authorities
- c. Transit agencies

Proposer should identify any experience evaluating or auditing transit revenues and transit programs such as fixed route, paratransit, ferry, demand-response, or other transportation services provided.

C. Financial Capability

Provide copies of the firm's audited financial statements or federal/state tax returns for the past two (2) fiscal year. The purpose of this requirement is to establish the financial strength and stability of the firm and its ability to successfully complete the engagement.

D. Litigation, Regulatory, and Professional History

Provide details of any federal, state, or regulatory investigations, findings, disciplinary actions, professional complaints, litigation, or other adverse actions involving the firm, its principals, or any organization affiliated with the firm within the past three (3) years that relate to the firm's professional services.

If any matter has been resolved, provide a description of the resolution and corrective action taken.

The Proposer shall disclose any suspension, revocation, limitation, or disciplinary action involving a professional license or certification held by any

key personnel proposed for this engagement.

4.5.4 PROJECT UNDERSTANDING AND METHODOLOGY - TOTAL POSSIBLE POINTS: 20: THIS SECTION SHOULD INCLUDE:

A. Understanding of the Project

The Proposer should describe its understanding of the project based on the Scope of Work outlined in Section V and the County's audit objectives outlined herein.

B. Audit Approach and Methodology

The Proposer should describe its' approach and methodology to conducting the audit. The narrative may include:

- a. Audit planning process
- b. Risk assessment process
- c. Transaction testing and sampling methodology
- d. Use of data analytics
- e. Fraud risk assessment
- f. Understanding of direct/indirect cost allocation processes
- g. Vendor and third-party payment testing
- h. Procurement and contract testing
- i. Grant and funding analysis
- j. Bank reconciliation and transfer testing
- k. Program revenue and cost analysis
- l. Governance and Board action review
- m. Collective Bargaining Agreement review
- n. Internal Policies and Procedures

C. Forensic Techniques and Data Analytics

Describe the firm's experience in the use of data analytics, forensic accounting techniques, and other technology to validate financial transactions and program/operational reports. The Proposer should describe how these techniques and analytics enable it to identify:

- a. Unusual or potentially improper transactions
- b. Unusual payment patterns, payment duplications, split purchases
- c. Compliance or non-compliance with policies, grants, contracts or regulations
- d. Unusual vendor activity
- e. Related-party transactions
- f. Payroll anomalies
- g. Excessive overtime
- h. Correlations between revenues received and funded programs
- i. Unusual transfers
- j. Unsupported expenditures

- k. Potential conflicts of interest
- l. Other indicators of fraud, waste, or abuse

Identify the software, analytical tools, and technology proposed for use during the engagement.

D. Project Management and Communication

Describe the proposed project management structure and communication procedures typically used by the firm to inform the County of the audit status. This will include any anticipated meetings, progress reporting, escalation procedures, and approaches for communicating significant findings to the County.

The Proposer shall identify any potential issues that could impede successful completion of the engagement and describe how those issues will be addressed.

E. Deliverables

Describe the firm's approach to preparing:

- a. Preliminary findings
- b. Financial schedules
- c. Supporting workpapers
- d. Draft audit report
- e. Final audit report
- f. Management recommendations
- g. Corrective action recommendations
- h. Presentation of findings to County management and/or the Board

4.5.5 LOCAL MBE/WBE PARTICIPATION - TOTAL POSSIBLE POINTS: 15:

Proposer shall describe their commitment and approach to maximizing participation of qualified **local Minority-Owned and Women-Owned Business Enterprises (MBE/WBEs)** in the performance of the contract.

The response shall include:

- Identification of proposed local MBE/WBE subcontractors, consultants, or professional service providers
- Services to be performed by each MBE/WBE
- Anticipated percentage of contract participation
- Anticipated dollar value of participation
- Approach to identifying and utilizing additional local MBE/WBE firms
- History of MBE/WBE utilization on similar contracts

Proposer shall describe specific strategies they will use to meet or exceed Chatham County's applicable MBE/WBE participation goals.

The Chatham County Board of Commissioners has adopted an aggressive program that establishes goals for minority/woman, small and disadvantaged business participation in construction, professional services, and general procurement.

- a. The Chatham County Board of Commissioners under Georgia law may reject any bid/proposal as non-responsive if they feel a bidder/proposer did not exercise a Good Faith Effort in obtaining the goal established for MBE/WBE participation.
- b. The Chatham County Board of Commissioners adopted a policy establishing goals oriented to increase participation of minority and woman owned businesses, through MBE/WBE certification and development. In order to accurately document participation, businesses submitting bids, quotes or proposals are encouraged to report ownership status via their online vendor registration. A bidder/proposer or vendor that is certified by any agency of the Federal Government or State of Georgia may submit a copy of their certification with their registration as proof of qualifications. The County's MBE/WBE Office will review and verify MBE/WBE status.

Goals established for this project are 30% combined MBE/WBE.

- c. A Minority/Woman Business Enterprise (M/WBE) is a business concern that is at least 51% owned by one or more minority/woman individuals and whose daily business operations are managed and directed by one (1) or more of the minority/woman owners.

4.5.6 REFERENCES – TOTAL POSSIBLE POINTS: 5:

Proposer shall provide a minimum of three (3) references for similar audit, governmental audit, investigative, operational audits, or related engagements completed within the past five (5) years.

References should be comparable in size, scope, complexity, or governmental nature to the services requested by Chatham County.

For each reference, provide:

- Client name
- Client type
- Brief description of services provided
- Date(s) of service
- Contract value
- Name of engagement partner
- Name and title of client representative
- Address
- Telephone number

- Email address

Chatham County reserves the right to contact any reference provided and to consider information obtained through such contacts in evaluating the proposal.

4.5.7 FEE PROPOSAL – TOTAL POSSIBLE POINTS: 20:

Proposer shall provide their proposed fees using the Fee Proposal Form included in this RFP.

The proposed fee shall be firm and all-inclusive and shall include all labor, personnel costs, supervision, administrative costs, technology, software, supplies, travel, lodging, meals/per diem, insurance, report preparation, meetings, presentations, and other expenses necessary to complete the services described in the Scope of Work.

Any assumptions, exclusions, or costs not included in the proposed fee shall be clearly identified on the Fee Proposal Form.

No additional charges shall be permitted unless approved by the Board of Commissioners.

4.5.8 INTERVIEWS/PRESENTATIONS (IF REQUIRED) – TOTAL POSSIBLE POINTS: 30

4.6 CONTRACT: The successful Proposer will be expected to execute a contract within 30 days of notice of award. No work shall be performed under the contract until a contract has been fully executed by both parties. A notice to proceed will be issued by Chatham County.

4.7 PERFORMANCE AND APPROVAL OF SUB-CONSULTANTS: The Proposer will perform the project as an independent contractor and not as an agent or employee of the County. Joint ventures and sub-consultant arrangements are not prohibited; however, the proposer shall secure written permission from Chatham County before subcontracting any part of this service. Such permission should be obtained during the proposal evaluation stage. Proposers are encouraged to use Minority/Woman Business Enterprises and are reminded of reporting requirements when utilizing these arrangements.

4.8 ASSIGNMENT: The Proposer shall not assign or transfer any interest of the contract without prior written consent of the County.

4.9 CONTRACT AWARD:

4.9.1 Successful Proposer will be asked to submit his/her firms' contractual issues for

consideration in the Chatham County contract. Proposals will become part of the contract.

- 4.9.2 No work shall be performed under the contract until a contract has been fully executed by both parties. A notice to proceed will be issued by Chatham County.

SECTION V SCOPE OF SERVICES

- 5.0 PURPOSE:** Chatham County is soliciting Requests for Proposals (RFP) from qualified and experienced firms to provide independent audit services of the performance, operations and fiscal position of the Chatham Area Transit Authority (CAT) for Fiscal Years 2024, 2025, and 2026. The selected firm shall conduct an independent and comprehensive examination of financial records, funding sources, expenditures, programs, payroll, procurement and contracting activities, vendor payments, governance, compliance, and internal controls, as further described in this section Scope of Services.

All respondents to this RFP are subject to instructions communicated in this document and are cautioned to completely review the entire RFP and follow instructions carefully. Chatham County reserves the right to reject any or all RFP's and to waive technicalities and informalities at the discretion of Chatham County.

5.1 SCOPE OF SERVICES:

I. Audit Period and Objective

As specified herein, the selected Proposer shall conduct an independent audit of Chatham Area Transit's performance, operations and fiscal position for the Fiscal Years Ending June 30, 2024, 2025, and 2026; additionally, CAT's Adopted Budget for the Fiscal Year Ending June 30, 2027, is also incorporated as specified herein.

The purpose of the audit is to independently review, validate and analyze information that has been given by CAT to the Board of Commissioners regarding CAT's operations, performance and fiscal position. The County is concerned as to CAT's current and on-going ability to provide quality core services – specifically fixed route operations and para-transit services. The County desires a review of CAT's services to ascertain how they are financed and whether their operations enhance or weaken core services. The other services include contracts between CAT and other municipalities, and ferry services

used primarily by convention goers and tourists crossing from River Street to the Savannah Convention Center/Hutchinson Island.

During the 2025 General Assembly session the Chatham County local delegation changed the composition of the CAT Board, reducing the percentage of representation by local governments and adding representation from other entities such as the Savannah Chamber of Commerce, the Savannah Convention Center and the Tourism Leadership Council. The County has been contesting this action through legal remedy.

It is the County's position that CAT's core services are the primary function of the agency and that these functions should be maintained at a high level. The County is concerned that property tax revenues and para-transit revenue provided by the County for core services are being diverted to support other activities. The core services are then financially and operationally stressed, manifested by reduced or lower quality service delivery, stagnant compensation levels and resignations of employees directly involved in providing core services. This RFP seeks to address the County's concerns through an audit and assessment of CAT's operations.

While this RFP seeks to outline items to be reviewed, the Proposer may also want to provide further concepts in their RFP response that will accomplish the County's overall goals.

II. Scope of Services

1. Audit Planning and Establishment of Audit Period

The Auditor shall:

- a. Establish FY2024, FY2025, and FY2026 as the primary audit period.
- b. Review the FY2027 adopted budget and financial information from the primary audit period to understand revenue and program changes from prior years.
- c. Obtain an understanding of the organization's organizational structure, operations, funding sources, accounting systems, financial controls, policies and procedures, and reporting requirements.
- d. Identify significant financial and operational risks associated with the organization's transit programs.

- e. Develop an audit methodology, testing plan, sampling methodology, and documentation requirements appropriate for an agreed-upon or, if warranted, forensic examination.

2. Funding Sources and Program Costs

The Auditor shall identify, reconcile, and correlate all funding sources with the annual costs incurred by each transit program for FY 24, 25 and 26. The Auditor shall also consider funding sources included in the FY 27 adopted budget for each program.

The program analysis shall include:

A. Fixed Route:

- a. Federal funding
- b. State funding
- c. Local funding
- d. Farebox revenue/fares charged
- e. Grants
- f. Other revenue or funding sources
- g. Operating and capital expenditures – direct
- h. Operating and capital expenditures – indirect allocations
- i. On time performance

B. Para-transit:

- a. Federal funding
- b. State funding
- c. Local funding
- d. Fare revenue/fares charged
- e. Grants
- f. Contractual service costs
- g. Operating and capital expenditures – direct
- h. Operating and capital expenditures – indirect allocations
- i. On time performance

C. Ferry Operations:

- a. Federal funding
- b. State funding
- c. Local funding
- d. Fare revenue/fares charged
- e. Grants

- f. Operating and capital expenditures- direct
 - g. Operating and capital expenditures – indirect allocations
 - h. On time performance
- D. Municipal Contracts (City of Savannah, City of Port Wentworth, City of Garden City, other):
- a. Funding received
 - b. Funding expended
 - c. Program-specific expenditures – direct and indirect allocations
 - d. Fare revenue/fares charged
 - e. Required local matches
 - f. Grant reimbursements
 - g. Unspent or restricted balances
- E. DOT – Fare Free Visitor Transportation
- a. Funding received
 - b. Funding expended
 - c. Program-specific expenditures – direct and indirect allocations
 - d. Fare revenue/fares charged
 - e. Required local matches
 - f. Grant reimbursements
 - g. Unspent or restricted balances
- F. Any other services provided

For each program and fiscal year, the Auditor shall prepare a reconciliation showing:

Funding Source → Amount Received → Amount Budgeted → Amount Expended → Eligible Costs → Unspent/Unallocated Balance

The Auditor shall identify any instances where funding was used for purposes inconsistent with applicable grant agreements, funding restrictions, laws, policies, or governing documents.

The Auditor shall identify and verify the source and amount of direct costs and indirect allocations for each program.

3. FY27 Adopted Budget and Revenue Sustainability

The Auditor shall review the FY27 Adopted Budget and assess the probability of achieving adopted revenue estimates.

The review shall include:

- a. Historical revenue trends
- b. FY2024–FY2026 actual revenue
- c. FY2027 budgeted revenue
- d. Federal grants
- e. State grants
- f. Local funding
- g. Farebox revenue
- h. Other operating revenue
- i. Grant awards and reimbursement assumptions
- j. Known or anticipated funding reductions
- k. One-time versus recurring revenue
- l. Revenue growth assumptions

The Auditor shall provide an assessment of the reasonableness and sustainability of the FY27 revenue estimates and identify material risks that could prevent the organization from achieving its adopted revenue projections.

4. Fiscal Position

The Auditor shall review CAT's Audited Financial Statements for FY2024–FY2026 and provide an analysis of its overall fiscal position.

This analysis may be based on use of ratios to determine liquidity, cash flow, days cash on hand, ability to meet financial obligations, net position, changes in net position and any other applicable financial ratio as determined by the Auditor. In addition the Auditor should review current reimbursable grants and contracts to analyze their impact on CAT's overall financial position.

5. Georgia Fund I account

The Auditor shall review funds maintained through Georgia Fund 1 and analyze changes in balances during FY2024–FY2026, noting:

- a. Beginning balances
- b. Contributions and sources thereof
- c. Withdrawals and reasons thereof
- d. Interest earnings
- e. Transfers
- f. Ending balances
- g. % of account vs. total cash and investments
- h. Restricted versus unrestricted funds
- i. Year-over-year changes

The Auditor shall identify and explain significant increases or decreases in balances and reconcile Georgia Fund 1 activity to the organization's accounting records and financial statements.

6. Fixed Route Service Changes and Adjustments

The Auditor shall provide a detailed review of all fixed route service changes, modifications, reductions, additions, and adjustments implemented during FY24–FY26, and changes proposed for FY27.

The review shall include:

- a. Routes at start of the year
- b. Route additions and eliminations
- c. Routes at end of the year
- d. Route modifications
 - a. Changes in service frequency
 - b. Changes in operating hours
 - c. Changes in days of service
 - d. Changes in route length
 - e. Changes in areas served
 - f. Changes in stop locations
- e. Changes in vehicle deployment
- f. Changes in contracted services

For each change, the Auditor shall identify:

- a. Date implemented
- b. Reason for the change
- c. Approver – CAT Board or CAT CEO
- d. Financial impact
- e. Ridership impact
- f. Operational impact
- g. Funding impact

7. Cost of Ridership

The Auditor shall calculate the cost of providing a one-way passenger trip for each transit program for FY24, FY25, FY26, and estimated FY27.

The calculation may include, as appropriate:

- a. Total program operating costs
- b. Capital costs, where appropriate
- c. Administrative costs
- d. Maintenance costs
- e. Fuel and energy costs
- f. Payroll and benefits
- g. Contractual services
- h. Number of passenger trips/rides
- i. Number of revenue trips
- j. Number of subsidized trips

The Auditor shall calculate and present:

$\text{Total Program Cost} \div \text{Total One-Way Passenger Trips} = \text{Cost per One-Way Trip}$

The Auditor shall identify significant year-over-year changes and explain the primary factors contributing to those changes.

8. Payroll and Personnel Expenditures

The Auditor shall perform a comprehensive review of budgeted and actual payroll expenditures for FY24–FY26. Differences between budgeted and actual costs, often called salary savings, should be calculated for each fiscal period at the program level. The

Auditor should also identify and disclose compensation plan adjustments given to eligible employees each year such as a Cost of Living Adjustment, Merit Pay, Longevity Pay, Contractual or other reason for a pay increase. The Auditor should review and report:

A. Approved Positions by Department

- a. A three-year history of Authorized Positions by department and in total
- b. A three-year history of Funded/Budgeted positions by department and in total, if different
- c. A detailed schedule showing:
 - a. Position number
 - b. Position title
 - c. Department
 - d. Budgeted salary
 - e. Actual salary
 - f. Difference
 - g. Reason for difference

B. Compensation and Benefits

The Auditor should review budgeted and actual benefit costs to determine any budget variances during the FY24-FY26 fiscal period and should document reasons for the variance, including changes to benefits offered.

C. Vacancy/Turnover Analysis/Salary Savings

The Auditor should review vacancies for each position class. The Auditor should develop an annual salary savings calculation during this review by analyzing:

- a. Authorized positions and budgeted salaries
- b. Actual salary expenses
- c. Vacancies
- d. Turnover rate by department
- e. Positions with high turnover rates
- f. Hiring delays
- g. Position eliminations
- h. Salary differentials
- i. Other personnel-related savings

The Auditor should evaluate, by job position, which positions have the highest vacancy rates and which positions have the highest turnover rate. The Auditor should make inquiry of actions taken by management to retain staff or make positions more competitive. The Auditor should determine which positions fall under the collective

bargaining agreement or other union agreement, and how management and the union have engaged to determine and remedy vacancies in represented positions.

D. Overtime

The Auditor shall analyze for each fiscal year:

- a. Budgeted overtime expense
- b. Actual overtime expense
- c. Overtime expenses paid by department
- d. Significant overtime paid to any employee
- e. Significant overtime paid to employees in the same job class/position
- f. Significant overtime variances
- g. Reasons for significant variances

The Auditor shall identify unusual, excessive, recurring, or unsupported overtime expenditures.

9. Collective Bargaining Agreements

The Auditor shall review all applicable Collective Bargaining Agreements (CBAs) in effect during the audit period.

The review shall determine whether the organization complied with applicable provisions, including:

- a. Wage rates
- b. Step increases
- c. Cost-of-living adjustments
- d. Bonuses
- e. Premium pay
- f. Overtime provisions
- g. Shift differentials
- h. Leave provisions
- i. Benefit provisions
- j. Retroactive compensation
- k. Other negotiated compensation

The Auditor shall reconcile compensation paid to employees against the applicable CBA provisions and identify any instances of overpayment, underpayment, or noncompliance.

10. Maintenance Expenses

The Auditor shall review maintenance expenditures by program for FY24–FY26.

The review shall include maintenance charged to each program and supporting documentation for:

- a. Vehicle maintenance
- b. Ferry maintenance
- c. Facility maintenance
- d. Equipment maintenance
- e. Preventive maintenance
- f. Corrective maintenance
- g. Parts and supplies
- h. Outside repair services
- i. Maintenance contracts
- j. Labor costs
- k. Warranty reimbursements
- l. Capital versus operating expenditures

The Auditor shall review how maintenance expenses were charged to programs, and should identify significant variances, unusual expenditures, duplicate payments, unsupported costs, and expenditures that may have been improperly classified or allocated.

11. Administrative and Call Center Expenses

The Auditor shall review administrative and call center expenses to determine how the annual costs are charged to each program during FY24–FY26. The auditor should review supporting documentation in reviewing actual costs and the indirect charges to programs. The Auditor should provide a schedule showing detailing the type and amount of the annual expense, and how it was charged to programs.

12. Governance, Board Actions, and Compliance

The Auditor shall review governance activities and determine whether financial and operational actions were appropriately authorized and documented.

The review shall include:

- a. Meeting Minutes
- b. Board of Directors/Commission approvals
- c. Resolutions
- d. Board agendas
- e. Management approvals
- f. Delegated authority
- g. Roles and responsibilities
- h. Policies and procedures
- i. Applicable federal laws and regulations
- j. State laws and regulations
- k. Local ordinances
- l. Grant requirements
- m. Internal controls

Auditor shall perform a review of manual journal entries, year-end adjustments, unusual account reclassifications, reversals, and management overrides.

The Auditor shall determine whether compensation changes, expenses, contracts, agreements, transfers, and other significant financial actions received the required approvals.

13. Vendors, Third-Party Payments, and 1099 Reporting

The Auditor shall conduct a comprehensive review of vendor and third-party payments during the audit period. The Auditor should determine the “top 10” vendors in terms of amounts spent each year, for each year of the audit period. The Auditor should review:

- a. Vendor master file
- b. Vendor payments during each fiscal year
- c. Vendor payments by department/program
- d. Recurring payments
- e. Related-party transactions
- f. Consultants

- g. Contractors
- h. Third-party service providers
- i. 1099 forms issued

Testing shall include identification of unusual activities such as:

- a. Duplicate payments
- b. Split transactions
- c. Unusual payment patterns
- d. Bank wires to vendors
- e. Payments lacking supporting documentation
- f. Payments outside approved contracts
- g. Payments to inactive or questionable vendors
- h. Potential conflicts of interest
- i. Payments requiring 1099 reporting that may not have been properly reported

14. Procurement, Purchasing, and Contracting

The Auditor shall review the organization's procurement, purchasing, and contracting processes for compliance with applicable laws, policies, procedures, transit regulations, grant requirements, and internal controls. The Auditor shall ascertain when Board approval is required for procurement transactions and how that approval is documented in the Board minutes and in CAT's financial system. In addition, the auditor should consider the following items to ensure that procurement policies are being followed:

- a. Procurement policies
- b. Purchasing thresholds
- c. Competitive solicitation requirements
- d. The appropriate use of bids and proposals
- e. Requests for Proposals (RFPs)
- f. Invitations to Bid (ITBs)
- g. Sole-source procurements
- h. Emergency procurements
- i. Informal quotes
- j. Contract awards
- k. Contract amendments
- l. Change orders
- m. Purchase orders

- n. Invoices
- o. Contract payments
- p. Procurement approvals
- q. Delegated purchasing authority
- r. Significant capital purchases and disposals
- s. Asset records

The Auditor shall determine whether purchases were properly authorized, competitively procured when required, supported by appropriate documentation, and consistent with applicable policies and funding requirements.

15. Bank Statements, Reconciliations, and Transfers

The Auditor shall review all organizational bank accounts and related financial activity for FY2024–FY2026.

The review shall include:

- a. Monthly bank statements
- b. Bank reconciliations
- c. Outstanding checks
- d. Deposits
- e. Electronic transactions
- f. ACH transactions
- g. Wire transfers
- h. Interfund transfers
- i. Transfers between bank accounts
- j. Transfers between programs
- k. Transfers between funding sources

The Auditor shall reconcile bank reconciliation activity to the general ledger and identify unexplained differences, unusual/unrecorded transactions, unsupported transfers, stale items, and other potential control weaknesses. The Auditor shall review the timeliness of monthly bank account reconciliations and shall disclose any irregularities in the audit report.

III. Forensic Testing and Internal Control Review

In addition to the specific procedures identified above, the Auditor shall perform forensic testing designed to identify potential:

- a. Fraud
- b. Waste
- c. Abuse
- d. Misappropriation
- e. Improper expenditures
- f. Duplicate payments
- g. Unsupported transactions
- h. Conflicts of interest
- i. Unauthorized transactions
- j. Improper fund transfers
- k. Procurement irregularities
- l. Payroll irregularities
- m. Revenue recognition issues
- n. Grant compliance issues
- o. Internal control deficiencies

The Auditor shall evaluate the design and operating effectiveness of key financial and operational controls and provide recommendations for strengthening controls where deficiencies are identified.

IV. Required Deliverables

The Auditor shall provide the following deliverables:

1. Audit Work Plan

A detailed audit work plan should be provided at the start of the audit after discussing deliverables with County and CAT representatives. The work plan should identify procedures, methodology, records required, testing approach, and anticipated timeline.

2. Preliminary Findings

Periodic communication of findings identified during the audit, including matters requiring immediate management attention.

3. Draft Audit Report

The draft report shall include, as is appropriate:

- a. Executive summary
- b. Scope of Services as outlined herein
- c. Methodology and process
- d. Financial analysis
- e. Operational / Program analysis
- f. Findings
- g. Supporting documentation
- h. Material exceptions
- i. Internal control deficiencies
- j. Compliance findings
- k. Financial impact
- l. Recommendations for corrective action

4. Final Audit Report

The final report shall incorporate management responses, where applicable, and clearly distinguish between:

- a. Confirmed findings
- b. Control deficiencies
- c. Compliance exceptions
- d. Financial irregularities
- e. Unsupported transactions
- f. Fiscal Condition analysis
- g. Recommendations for corrective action
- h. Response from CAT, if provided

5. Financial Schedules and Supporting Workpapers

The Auditor shall retain records and provide detailed schedules supporting the findings, including:

- a. Funding by program
- b. Cost per passenger trip

- c. Payroll analysis
- d. Vacancy and salary savings
- e. Overtime analysis
- f. Maintenance expenditures
- g. Vendor payments
- h. 1099 schedule
- i. Procurement testing
- j. Bank reconciliation analysis
- k. Transfers
- l. Georgia Fund 1 activity
- m. FY2027 revenue analysis

6. Proposer shall present the final audit report to the Chatham County Board of Commissioners and respond to questions regarding methodology, findings, financial impact, and recommendations.

The undersigned proposer certifies that he/she has carefully read the preceding list of instructions and all other data applicable hereto and made a part of this invitation; and, further certifies that the prices shown in his/her proposal are in accordance with all documents contained in this Request for Proposals package, and that any exception taken thereto may disqualify his/her proposal.

This is to certify that I, the undersigned Proposer, have read the instructions to Proposer and agree to be bound by the provisions of the same.

This_____day of_____20__.

BY: _____
SIGNATURE

TITLE

COMPANY

ADDRESS

PHONE NUMBER

EMAIL

REQUEST FOR PROPOSAL
RFP NO. 26-0108-5
AUDIT OF PERFORMANCE, OPERATIONS AND FISCAL CONDITION OF
CHATHAM AREA TRANSIT AUTHORITY

FEE PROPOSAL FORM

I have read and understand the requirements of this proposal, RFP #26-0108-5 and agree to provide the required services in accordance with this proposal and all attachments, exhibits, etc. I agree to furnish the services as described below for the following fees:

TOTAL \$ _____

HOURLY RATES

The following hourly rates shall apply only to additional services specifically authorized in writing by the County.

Classification	Hourly Rate
Partner/Principal	\$_____ / hour
Audit Director/Manager	\$_____ / hour
Senior Forensic Auditor	\$_____ / hour
Forensic Auditor	\$_____ / hour
Financial Analyst	\$_____ / hour
Data Analyst	\$_____ / hour
Compliance Specialist	\$_____ / hour
Payroll/HR Specialist	\$_____ / hour
Procurement/Contract Specialist	\$_____ / hour
Administrative/Support	\$_____ / hour
Other: _____	\$_____ / hour

Hourly rates shall remain firm for the duration of the contract unless otherwise approved by the County in writing.

OPTIONAL SERVICES – TO BE NEGOTIATED

The following services are not included in the Base Audit Fee unless specifically identified by the Proposer. Proposers shall provide a separate fee for each optional service.

Optional Service	Description	Fee
1	Expanded transaction testing beyond the Base Scope	\$_____
2	Expanded fraud-specific testing/investigation	\$_____
3	Additional fiscal year audit	\$_____ / year
4	Additional program or department analysis	\$_____
5	Additional on-site audit days	\$_____ / day
6	Expert testimony or deposition support	\$_____ / hour
7	Additional Board/Committee presentations	\$_____ / presentation
8	Additional forensic/data analytics	\$_____
9	Other: _____	\$_____

FIRM NAME: _____

PROPOSER: _____

SIGNATURE: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

TELEPHONE: _____

FAX NUMBER: _____

E-MAIL: _____