



REQUEST FOR PROPOSALS

Financial Auditing Services

Bid Number: 1014

DUE DATE: September 20, 2018 - 2pm

INTRODUCTION

The Gerald R Ford International Airport Authority (GFIAA) is soliciting proposals from qualified firms of Certified Public Accountants for the preparation of its yearly audited financial statements and related filings for a three-year period beginning with the 2018 fiscal year ending December 31, 2018. The Authority reserves the right to continue the service for two additional one year extensions. The selected auditor shall furnish all labor, materials, equipment, and supervision necessary for the audit services.

The Gerald R. Ford International Airport (GFIA) is the second busiest commercial service airport in Michigan. The airport served over 2.8 million passengers in 2017 and over 7,000 travelers pass through GFIA each day. The Gerald R. Ford International Airport offers nonstop service to 26 major market destinations with more than 120 daily nonstop flights. The Gerald R. Ford International Airport is managed and operated by the Gerald R. Ford International Airport Authority.

SOLICITATION AND PROJECT SCHEDULE

ACTIVITY	DATE
RFQ Issue Date	September 5, 2018
Question Deadline	September 17, 2018
Submission Due Date	2 pm, September 20, 2018
Firm Interviews	Early October 2018
Estimated Start Date	November 2018

GFIAA reserves the right to modify the schedule set forth in the above table in its sole discretion. Any such modifications will be stated in an addendum.

WORK SCOPE

A. Scope of Work to be performed

The Authority desires the auditor to express an opinion on the fair presentation of the financial statements of the Authority in conformity with generally accepted accounting principles.

- Financial Audit – The Auditor will examine the financial statements of the Authority in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and any applicable state and local requirements. The examination shall result in the preparation of financial statements for the audited records of the Authority with the Auditor’s opinion thereon. The Auditor’s opinion shall be unqualified and the Auditor shall furnish to the Authority on a timely basis its reasons for disclaiming an opinion, issuing a qualified opinion, or rendering an adverse opinion.
- The Auditor shall issue a report on internal controls to the Authority’s Board containing recommendations to strengthen internal control.
- The Auditor shall provide an original (along with electronic copy) of the financial statements and Auditors reports for the Authority not later than May 31, of each year.

B. Auditing Standards to be followed

To meet the requirements of this request for proposals the Audits shall be performed in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States.

C. Reports to be issued:

Following the completion of the audit of the fiscal year's financial statements, the Auditor shall issue:

- A report on the fair presentation of the Authority's financial position, including results from operation and cash flows in conformity with generally accepted accounting principles.
- A report on compliance and internal controls over financial reporting based on the audit of the financial statements.
- A report on compliance and internal controls that shall include all material instances of non-compliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.
- Certificates of no default as required by the Authority's financing agreements.
- In the required report(s) on compliance and internal controls the Auditor shall communicate any reportable conditions found during the audit. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions that are also material weaknesses shall be reported in a separate letter to management which shall be referred to in the reports(s) on compliance and internal controls. The Auditor shall be required to make an immediate written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Authority's Finance Committee and the Board of Directors.
- A Passenger Facility Charge report.
- A single audit of grants.

The Auditor shall assure themselves that the Finance Committee and the Board of Directors is informed of each of the following:

- The Auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues discussed with management prior to retention.
- Difficulties encountered in performing the audit.

The Auditor will be required to present the report to the Authority's Audit Committee and Board at a regularly scheduled meeting.

D. Working Paper Retention and Access to Working Papers

The Auditor's programs and workpapers will be available for routine review by the Authority upon request. The Auditor will retain workpapers related to the Authority's audit for three years after final issuance of the audit reports and make such workpapers available to the Auditor's successor in the event of a contract termination without additional charge to the Authority or successor auditor. The Authority will have all right, title, and interest in or to all specified or unspecified interim and final products, work plans, project reports and or presentations, data, documentation, computer programs and/or applications, and documentation developed or generated during the completion of this project, including

without limitation, unlimited rights to use, duplicate, modify , or disclose any part thereof, in any manner and for any purpose, and the right to permit or prohibit any other person including the Auditor from doing so.

REQUESTS FOR INFORMATION

Questions regarding this solicitation are to be submitted in writing to purchasing@grr.org prior to 5 pm on September 17, 2018.

GFIAA reserves the right to publish and respond to an inquiry, respond directly to the inquirer without publishing, or not respond to the inquiry at its sole discretion.

It is the Respondent's responsibility to become familiar with and fully informed regarding the terms, conditions, and specifications of this solicitation. Lack of understanding or misinterpretation of any portions of this solicitation shall not be cause for withdrawal after opening or for subsequent protest of award.

Addendums will only be published by the GFIAA Purchasing Department and available for review at www.flyford.org.

TERMS AND CONDITIONS

GFIAA reserves the right to require that its standard terms and conditions apply to any actual order placed in response to a Respondent's submission. No attempt to modify GFIAA's Standard Terms and Conditions shall be binding, absent agreement on such modification in writing and signed by GFIAA.

No payment shall be made to the Respondent for any extra material or services, or of any greater amount of money than stipulated to be paid in the contract, unless changes in or additions to the contract requiring additional outlay by the Respondent shall first have been expressly authorized and ordered in writing by contract amendment or otherwise furnished by the GFIAA.

The intent of these specifications is to promote a properly designed and all-inclusive response. Any requirements not in the specifications, but which are needed for such a response, are to be included in the submission.

The Respondent shall not discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight, marital status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position.

The Respondent shall observe and comply with all applicable federal, state, and local laws, ordinances, rules and regulations at all times during the completion of any contract with the GFIAA.

The terms of this request shall be interpreted, construed and enforced pursuant to the laws of the State of Michigan, and the Parties irrevocably consent to the jurisdiction of the federal and state courts presiding in Michigan.

The GFIAA is tax exempt and a regional airport authority organized under 2015 P.A. 95, being MCL 259.137 et. seq.

Vendor Representation and Warranty Regarding Federal Excluded Parties List: The Respondent acknowledges that the GFIAA may be receiving funds from or through the Federal Government; such funds may not be used to pay any Respondent on the Federal Excluded Parties List (EPLS). The Respondent represents and warrants to the GFIAA that it is not on the Federal EPLS. If the Respondent is in non-compliance at any time during execution or term of this agreement (including any extensions thereof), the Respondent shall be in breach and the GFIAA shall be entitled to all remedies available to it at law or equity, specifically including but not limited to recovery of all moneys paid to the Respondent, all consequential damages (including the loss of grant funding or the requirement that grant funding be

returned), and attorney fees (including the costs of in-house counsel) sustained as a result of the Respondent's non-compliance with this warranty and representation.

Pursuant to the Michigan Iran Economic Sanctions Act, 2012 P.A. 517, by submitting a bid, proposal or response, Respondent certifies, under civil penalty for false certification, that it is fully eligible to do so under law and that it is not an "Iran linked business," as that term is defined in the Act.

Insurance requirements are posted on the Documents and Forms page of the GFIAA website within the Purchasing Terms and Conditions document.

Termination For Cause: Should the respondent fail to perform the Work as required by and in accordance with the schedule or time requirements, or otherwise violate any of the terms set forth in the Solicitation Request, it shall constitute breach of the Contract. Other than in force majeure situations, Respondent shall have five (5) calendar days to cure a breach of the Contract (the "Cure Period") following issuance of GFIAA written notice. Failure to cure a breach of the Contract within said Cure Period shall allow the GFIAA to, without further notice to the Respondent, declare the Contract terminated and proceed with the replacement of the Respondent and the GFIAA shall be entitled to all remedies available to it at law or in equity including a claim against any required payment/performance bonds.

Termination Without Cause: Notwithstanding any other provision, at any time and without cause, GFIAA shall have the right, in its sole discretion, to terminate the contract by giving sixty (60) days written notice.

Although it is the intent to contract with one provider, the GFIAA reserves the right to contract with alternate sources if the Respondent is unable or unwilling to service its obligation, or it is deemed by GFIAA to be in its best interest to use alternate sources.

Assignment: Neither party shall assign or delegate any of its rights or obligations under this Agreement without the prior written consent of the other party.

Respondent warrants that they are an authorized provider of products or services of his/her submission.

MICHIGAN FREEDOM OF INFORMATION ACT

Information submitted in this solicitation is subject to the Michigan Freedom of Information Act and may not be held in confidence after the Respondent's submission is opened. A submission will be available for review after the project has been awarded.

GFIAA cannot assure that all of the information submitted as part of or peripheral to the Respondent's submission will be kept confidential. Any Respondent submission language designated as confidential is considered automatically invalid and void. GFIAA is subject to the Michigan Freedom of Information Act, which prohibits it from concealing information on or associated with responses, successful or unsuccessful, once they are opened.

REQUEST FOR PROPOSAL SUBMISSION

Responses may be delivered physically or electronically. To be considered, complete submissions must be received in the Gerald R Ford International Airport Authority office located on the second floor of the terminal building prior to the due date and time specified (local time).

- Hard copy responses can be mailed or otherwise delivered to the address below.

Submission address:

Attn: Tom Cizauskas, Purchasing Manager
Gerald R Ford International Airport Authority
5500 44th St SE
Grand Rapids, MI 49512

- Electronic responses can be securely uploaded as a single pdf document to:
<https://www.dropbox.com/request/vVNSIHL3BxwW7d8MEIvE>

Late responses will NOT be considered.

Hard copy submissions shall be submitted in an envelope clearly labeled with the solicitation number, Respondent's name, telephone number, and company name.

Electronic submissions shall be named with a form or portion of the firm's name as part of the document name.

The Respondent certifies that the response submitted has not been made or prepared in collusion with any other Respondent and the prices, terms or conditions thereof have not been communicated by or on behalf of the Respondent to any other Respondent prior to the official opening of this request. This certification may be treated for all purposes as if it were a sworn statement made under oath, subject to the penalties for perjury. Moreover, it is made subject to the provisions of 18 U.S.C. Section 1001, relating to the making of false statements.

Sales and Marketing material beyond the scope of this request will not be used to determine the award and is not desired. Each submission should be simply and economically prepared, providing a concise description of the Respondent's ability to perform the product or services requested. Emphasis should be on completeness and clarity of content.

Submissions may be withdrawn by written request only if the request is received on or before the opening date and time.

Submissions not meeting these criteria may be deemed non-responsive.

GFIAA is not liable for any costs incurred by any prospective Respondent prior to the awarding of a contract, including any costs incurred in addressing this solicitation.

Each submission must be signed by a person authorized to sign contracts on the behalf of the Respondent. The name of the person signing must be followed by title.

SUBMISSION FORMAT

Submissions must be submitted in the format outlined below:

Executive Summary – One (1) page maximum

Summarize the Respondent's strong points and how experience, particularly with similar responsibilities, will benefit the stakeholders.

Business Organization – One (1) page maximum

State the full name and address of the organization and, if applicable, the branch office, consultants, or other subordinate elements that will provide or assist in providing the service. Include phone number(s), email address(s) and Respondent's website address.

Problem Statement & Recommendation – Eight (8) pages maximum

State in succinct terms the Respondent's understanding of the major issues of this request. Describe specifically the Respondent's intended process and responsibilities. Identify important steps that will be taken to meet the GFIAA's expectations and identify deliverables.

Project Staffing – Two (2) pages maximum

Provide a chart with the staff you are committing to the solicitation. Show lines of authority and communication, and provide a brief role description with responsibilities for each person as they relate to the solicitation as well as each staff member's key credentials

References – One (1) page maximum

Provide a minimum of three (3) relevant references, preferably for projects of similar scope and complexity. Include the names of the projects, location, completion date, project cost, and specific challenges; identify project team members and references for each project including telephone numbers and email addresses.

Fee Proposal – Two (2) pages maximum

Provide a fee proposal including all associated cost for this project based on the tasks/work items presented in your submission, inclusive of expenses such as estimated travel cost, material printing, etc.

EVALUATION, STATUS UPDATES/AWARD NOTIFICATION

GFIAA reserves the right to request additional information it may deem necessary after the submissions are received.

As part of the evaluation process, Respondents may be requested to make an oral presentation, at the Respondent's expense, to an evaluation committee. Key staff to be assigned to this project must participate in this presentation unless otherwise waived by GFIAA. The presentation may be followed by a question and answer session.

GFIAA reserves the right at its discretion to waive irregularities of this solicitation process and to award to the Respondent whose response is deemed most advantageous to GFIAA. GFIAA reserves the right to reject any and all submissions as a result of this solicitation.

Accelerated discounts should be so stated at the time of submission. If quick-pay discounts are offered, GFIAA reserves the right to include that discount as part of the award criterion. Prices must, however, be based upon payment in thirty (30) days after receipt, inspection, and acceptance.

Award notifications are posted on the GFIAA website. It is the Respondent's responsibility to monitor the website for status updates.