

MAY 2024

Imperial County Local Transportation Authority (ICLTA)



Request for Proposals for Annual Financial Audits



David Aguirre, Executive Director
1503 N. Imperial Ave, Suite 104
El Centro Ca. 92243

Phone: 760-592-4494
Fax: 760-592-4410
E-mail:
davidaguirre@imperialctc.org

I. INTRODUCTION

The Imperial County Transportation Commission (ICTC), as the administrator of the Imperial County Local Transportation Authority (ICLTA), requests proposals from independent certified public accounting firms who are interested in performing the required financial audits of the ICLTA.

This Request for Proposal (RFP) describes the project, the required scope of services, the audit team selection process, and the minimum information that must be included in the proposal.

ICLTA's Fiscal Year begins on July 1 and ends on June 30. The RFP is for completion of the required audits and related reports for three fiscal years: ending June 30, 2024, June 30, 2025, June 30, 2026. The intent is to agree upon a total maximum fee for each of the three years and to an agreed upon scope of work.

ICLTA requires that the audits be completed in draft by November 30th each year for the prior year. The ICLTA must review and approve, by Board action, the audits in December annually, and it must be posted by the bond trustee/ICLTA for viewing by bondholders in January annually.

The audit shall be performed by the Auditor, using the most current version of each of the standards and guidelines, in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits set forth in the Government Accountability Office's (GAO); the standards as presented by GASB, and the minimum procedures of local governments prescribed by the Office of the State Controller.

Failure to submit information in accordance with the RFP requirements and procedures may cause disqualification.

II. GENERAL BACKGROUND

ICTC is the regional transportation planning agency (RTPA) and public transit agency for the Imperial Valley region. ICTC builds consensus, makes strategic plans, obtains, and allocates resources, and provides information on a broad range of topics pertinent to the Imperial Valley region's transportation services and infrastructure. ICTC administers contracts with third parties for the operation of the inter-city regional and intra-city circulator public bus systems, as well as the intra-city paratransit systems.

ICTC is an independent public agency governed by a Commission composed of City council members and county supervisors from each of the region's eight (8) local governments and the Imperial Irrigation District (IID). Membership includes the cities of Brawley, Calipatria, Calexico, El Centro, Holtville, Imperial, Westmorland, the County of Imperial, and the Imperial Irrigation District (IID).

The Imperial County Local Transportation Authority (ICLTA) was created to implement the Imperial County Local Transportation Authority Retail Transactions and Use Tax Ordinance as originally adopted by the electorate on November 7, 1989. The primary purpose of this ordinance was to enact a one-half of one percent retail transaction and use tax.

The proceeds of this tax would be allocated to the Cities and the County of Imperial for local street and road purposes. In addition, a percentage of the tax revenue would be used for administration (1%), transit (2%) and state highway (5%) purposes. The tax is to be collected for a forty-year period beginning on 4-1-2010. The end date for the tax is 3-31-2050.

Membership in the ICLTA includes the cities of Brawley, Calipatria, Calexico, El Centro, Holtville, Imperial, Westmorland, the County of Imperial. ICTC is the full-time administrator.

An original 2012 Bond allocation for five member agencies, First Supplemental Indenture to Fifth Supplemental Indenture was adopted. In 2018, a Sixth Supplemental Indenture was adopted. In 2018, a Bond allocation for three member agencies, Seventh Supplemental Indenture to Ninth Supplemental Indenture was adopted. In 2022, a Bond Refunding for five member agencies (2012 Bond Series), Tenth Supplemental Indenture to Fourteenth Indenture was adopted. A cost per hour should be established for any additional work if required in the pricing proposal.

In addition, the ICLTA may require on-going, infrequent consulting services for financial issues that may occur throughout the year.

The Executive Director of the ICLTA will make a recommendation to the ICLTA Board for award of contract. All responsive proposals will be considered and evaluated, however, the ICLTA does not guarantee to accept any Consultant's proposal, recommendations, or pricing.

The ICLTA does not reimburse for any cost of proposal preparation (including but not limited to parking, printing, postage, travel, etc.), even in the event of RFP cancellation.

For additional general information, review the most recent completed audit reports listed for the ICLTA at <https://www.ltaimperial.com/audits-and-financial-reports>.

III. ESTIMATED PROJECT SCHEDULE

ICLTA anticipates the process for nominating and selecting a consultant and awarding the contract will be according to the following schedule:

- | | | |
|----|------------------------------|---------------|
| A. | Advertise and Issue RFP | May 28, 2024 |
| B. | Non mandatory Prebid meeting | June 13, 2024 |

C.	Proposal Due Date	June 28, 2024
D.	Provider Ranking and Staff Recommendation (non-public opening)	Week of July 1 st , 2024
E.	Oral Interviews (if utilized)	Week of July 1st, 2024
F.	Selection and Notification Award	July 2024 (estimate)
G.	Approval of Contract	July 2024 (estimate)
H.	Notice of Award/Notice to Proceed	July 2024 (estimate)
I.	Completed Initial Draft Report for Agency review	November (2024, 2025, 2026)
J.	Presentation of Final DRAFT report to ICLTA Management Committee	December (2024, 2025, 2026)
K.	Presentation of Final DRAFT report to Citizens Oversight Committee	December (2024, 2025, 2026)
L.	Presentation of Final DRAFT report to the ICLTA Board	December (2024, 2025, 2026)
M.	Delivery of Final Report	January (2024, 2025, 2026)

IV. PROJECT SUMMARY

A. Project Description

The Auditor will prepare the annual Report of Financial Transactions of Transportation Planning Agencies (State Controller's Report), Government Compensation Report and annual audit for the ICLTA, as well as, for its member agencies.

The annual required audit will therefore consist of nine separate audits and a management discussion and analysis report that will be bound into one final report. The audit report for the ICLTA itself must include in its report the ICLTA Reserve, Administration, Transit and the State Highway Reserve Trust Funds, and the allocations process which are administered by the ICLTA.

Audit #1

ICLTA

Eight of the audit reports will be for the member agencies that receive allocations of funds from the ICLTA:

Audit #2 through #9

City of Brawley, City of Calexico, City of Calipatria, City of El Centro,
City of Holtville, City of Imperial, City of Westmorland, County of Imperial

The auditor will be required to work with the applicable agency to obtain the required information to complete the audit. Before a final report is submitted to the ICLTA, each audited entity must be allowed a minimum of fifteen (15) days to review the draft report provided by the Auditor, concerning their entity. The audited entity may submit a written response to the Auditor and the LTA Executive Director concerning any findings and recommendations. This response will be included in the final report. If any entity does not respond to any findings and recommendations, it should be noted in the final report.

The audit reports must contain at a minimum, the following:

Audit #1

- Independent Auditor's Report
- Management's Discussion and Analysis
(The Auditor will prepare with input from ICLTA Management)

Financial Section

- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position
- Notes to Financial Statements

Supplementary Information

- Schedules of Supplementary Information
- Notes to required Supplementary Information
- ICLTA Fund Five Year Program of Projects
- Schedule of Findings and Recommendations
- Status of Prior Audit Findings and Recommendations
- Response of Auditee to Schedule of Findings and Recommendations and Status of Prior Audit Findings and Recommendations. (If no response is required, the Auditor must note in the final report that no response was submitted)

Audits #2-#9

The compliance audit reports for the seven cities and the County of Imperial must contain the following:

Independent Compliance Report

Local Transportation Authority Fund

- Balance Sheet
- Reconciliation to the Balance Sheet
- Statement of Revenues, Expenditures and Changes in Fund Balance
- Reconciliation to the Revenues, Expenditures and Changes in Fund Balance
- Statement of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
- Notes to the Financial Statements

The Auditor must use the attachments as a guide in determining compliance. Among the items that the Auditor must examine annually are the following:

1. Did the local agency receive the proper allocation of revenues and were these funds deposited promptly in a separate fund?
2. Did the local agency expend the funds in accordance with the five-year list of projects as approved by the city council/board of supervisors and filed with the LTA, and if expenditures of these funds were made in accordance with the Local Transportation Authority Expenditure Plan?
3. The auditor must verify that the level of the “Maintenance of Effort”, as certified by the three affected agencies, was met. This report must state any necessary adjustments of funding to any local agency because of their failure to meet their certified level of Maintenance of Effort.
4. The auditor must also determine that any interest earned is properly posted to the fund and expended only for those purpose for which the funds were allocated.
5. Did the ICLTA receive all of the taxes collected by the State? Were these funds deposited properly into the Local Transportation Authority Fund?
6. The auditor must determine that funds were properly allocated to all entities by the ICLTA.
7. The auditor must report on the status of the funds allocated for reserve, Administration, Transit and State highways.
8. The auditor must review the internal control policies and procedures for the ICLTA.

The auditor will be expected to use and rely on the information contained in this RFP and from records maintained primarily by the ICLTA, the administrator for the ICLTA, Imperial County Auditor-Controller and the various local member agencies.

The auditor must report immediately any instances of defalcation or misuse of Local Transportation Authority funds, or any serious non – compliance with the statutes or regulations to the ICLTA, the administrator for the ICLTA.

This represents a draft scope of work outlining the prominent tasks that need to be accomplished as part of the financial audit services. The successful audit team will be expected to refine this scope of work prior to finalizing a contract for audit services.

The auditor will be expected to arrange for progress meetings with the ICLTA at any time upon request or when any problem is found during the field work which would materially affect the outcome of the audit.

Deliverables as requested include:

1. The annual Report of Financial Transactions of Transportation Planning Agencies and Government Compensation Report (State Controller's Reports)
2. For the draft audit report; one copy of all nine audit reports bound separately and one electronic PDF version, for ease of distribution for review and comment.

The Auditor shall also make a formal presentation of the draft audit reports and answer questions as necessary before the Local Supervisory Oversight Committee of the ICLTA. The Committee meets annually when drafts audits are available.

The Auditor shall also make a formal presentation annually of the final audit reports and answer questions as necessary before the ICLTA Board. The Board currently meets on the fourth Wednesday of the month at approximately 6:00PM.

Any reasonable recommendations for additions, alterations, or changes to the scope of work made by a CPA firm in a proposal shall be considered. However, ICLTA is not required to accept any suggestions or recommendations for any proposed alterations or changes.

B. Fee Estimate Range

A budget limit of \$90,000/annually to complete the required services. All interested firms are asked to examine the effort of work performed and submit their best pricing per audit year and with a grand total.

C. Payment

The selected consultant will be paid by the fixed fee method, with itemized monthly invoices based on deliverables or portions of work completed. ICLTA will retain 10% from each invoice until the final delivery of the product.

D. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the Auditor's expense, for a minimum of seven (7) years after the report is issued, unless the Auditor is notified in writing by ICLTA of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to ICLTA.

In addition, the Auditor shall respond to the reasonable inquiries of successor Auditors and allow successor Auditors to review working papers relating to matters of continuing accounting significance.

E. Unusual Discoveries/Extended Services

If conditions are discovered, which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the Auditor shall promptly advise the ICLTA's Executive Director, and the Project Manager. No extended services shall be performed unless such are authorized.

F. The Day-to-Day Transactions

The ICTC uses *Accufund* accounting software in its day-to-day financial operations. ICTC uses the County of Imperial's accounting processes and works closely with their Treasurer and Auditor Controller departments.

G. Magnitude of Finance Operations

The ICLTA's Financial activities include apportionment and allocation, purchasing, budgetary, accounting, accounting, accounts receivable/accounts payable functions.

H. Finance Department and Clerical Assistance

ICLTA staff will provide reasonable assistance in providing the Auditor with the documentation required to perform an examination of ICLTA's financial statements. Support will be arranged based upon mutual agreement between the Auditor and ICLTA. Report preparation, editing and printing shall be the responsibility of the Auditor.

I. Government Fund and Description Type:

LTA – 7078000,7078001 The Fund is a reserve fund of the ICLTA.

LTA – 7418000,7418001 The Fund is used to account for the proceeds of a specific 1% revenue source that is legally restricted to expenditures for administrative purposes.

LTA – 7419000,7419001 The Fund is used to account for the proceeds of a specific 2% revenue source that is legally restricted to expenditures for transit purposes.

LTA – 7243000,7243001 The Fund is used to account for the proceeds of a specific 5% revenue source that is legally restricted to expenditures for regional highway projects.

LTA – 7007000,7007001 The Fund is used to account for the Cash with Fiscal agent that is legally restricted for the Debt Service payments.

a. Bond proceeds

Bond proceeds are maintained in accounts at the bond trustee; The Bank of New York Mellon Trust Company, N.A. 400 South Hope St., Suite 500 Los Angeles, California 90071.

V. SCOPE OF REQUIRED SERVICES

A. Project Kick off Meeting

The purpose of the Kick off/Scoping Meeting is to 1) meet the primary participants in the audit process, 2) establish communications and 3) finalize a schedule for the project. The audit team will also provide and distribute agendas and meeting minutes to ICLTA.

B. Project Description

The following specific products will be required for the project:

ICLTA desires the selected the Auditor to express an opinion on the fair presentation of its basic (general purpose) financial statements in conformity with governmental accounting principles generally accepted in the United States of America for the fiscal years ending June 30, 2024, 2025 and 2026.

ICLTA also desires the Auditor to provide an “in-relation-to” opinion on the supplemental combining financial statements and supplemental schedules based on the auditing procedures applied during the audit of the basic financial statements. The Auditor is not required to audit the statistical and required supplementary information sections of the report. However, the Auditor shall also be responsible for performing certain limited procedures involving the required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The Auditor shall prepare and submit to ICLTA, for publication, a report on the examination of its financial statements, including an opinion expressed on the fairness of the presentation of its general purpose financial statements, in accordance with generally accepted accounting principles, and an “in relation to” opinion on its supplemental financial information.

The Auditor shall prepare the following reports at the completion of the audit:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and on internal control over financial reporting based on an audit performed in accordance with Government Auditing Standards.

C. Additional Services

In addition to the audit services described above, ICLTA is requesting the following additional assistance or services:

1. Preparation of the Basic Financial Statements including the footnotes
2. Preparation of the Required Supplementary Information
3. Preparation of the Supplemental Combining Financial Statements
4. Preparation of the Supplemental Schedules
5. Preparation of the Financial Trends tables in the Statistical Section (ICLTA will prepare the other tables)
6. A letter to management containing appropriate suggestions for the improvement of accounting procedures and internal controls for ICLTA's consideration. This letter should contain comments and recommendations for controlling any internal weaknesses discovered and should be discussed with appropriate personnel before finalizing.

VI. PROPOSAL REQUIREMENTS

A. General

1. The proposal should be concise, well organized and demonstrate the qualifications and experience applicable to the project. The proposal shall be limited to 50 double sided (or equivalent) pages (8.5 inches x 11 inches), inclusive of resumes, graphics, forms, pictures, photographs, dividers, front and back covers, cover letter, etc., but not of letters of commitment from subcontractors or DBE documentation. Type size and margins for text pages should be in keeping with accepted standard formats for desktop publishing and processing and should result in no more than five hundred (500) words per page.
2. The written proposal must include a discussion of the proposer's approach to the project, a breakdown and explanation of project tasks, a proposed project schedule, an estimate of costs and documentation of the firm and consultant's qualifications for the scope of work. The cost estimate should be submitted in a separate sealed envelope.
3. The proposal will be evaluated based upon the information submitted in

accordance with the evaluation criteria in Section XI, and compliance with all requirements of this RFP.

B. Contents

Proposals submitted in response to this RFP shall be in the following order and shall include:

1. *Executive Summary*

Include a 1-2 page overview of the entire proposal describing the most important elements of the proposal.

2. *Identification of the Proposer and Establishment of Proposer's Fiscal Responsibility*

Please provide the following information:

- a. Legal name and address of proposer's company.
- b. Number of years proposer's company has been in business.
- c. Legal form of company (partnership, corporation, joint venture, etc.). If joint venture, identify the members of the joint venture and provide all information required within the section for each member. If a corporation, certify that the corporation is in good standing with the Secretary of State.
- d. If a company is wholly-owned subsidiary of a "parent company," provide the legal name and form of the parent company.
- e. Address(es) of primary office(s) that will work on this project.
- f. If DBE certified, identify certifying agency, as well as gender and ethnicity.
- g. Name, title, address, email address and telephone number of the person to contact concerning the proposal.
- h. State whether the proposer has filed bankruptcy in the last ten (10) years and provide any other relevant information concerning whether the proposer is financially capable of completing this project.

- i. Provide all applicable license numbers for licenses relevant to or required for this project, the names of the holders of those licenses, and the names of the agencies issuing those licenses.

3. *Experience and Technical Competence*

Describe the proposer's experience in completing similar auditing efforts. Describe three (3) successfully completed projects of a similar nature. For each completed project, provide the name of the company and project manager the proposer performed worked for, telephone numbers, type of work performed, and dollar value of the contracts. A project currently being performed may be submitted for consideration.

4. *Proposed Method to Accomplish the Work*

Describe the management approach to the project and how the audit team will accommodate each the project effort. Provide a proposed project schedule. Discuss how and what lines of communication will be implemented to maintain the project schedule. This section of the proposal should include a draft list of "Prepared By Client" and schedule that the auditor anticipates ICLTA staff to provide.

5. *Knowledge and Understanding of Local Environment and Relevant Laws*

Describe the proposer's experience working in the audit environment and proposed presence for interfacing with ICLTA's Project Manager. The environment includes, but is not limited to: cities, county and other local agencies' regulations and policies. Describe proposer's experience with and knowledge of relevant State and Federal laws.

6. *Project Organization and Key Personnel*

- a. Describe proposed project organization, including identification and responsibilities of key personnel. Indicate role and responsibility of prime consultants and all subconsultants, including DBE subconsultants. If applicable, indicate how local firms are being utilized to ensure a strong understanding of State and local laws, ordinances, regulations, policies, requirements and permitting. Indicate the extent of the commitment of key personnel for the duration of the project and furnish resumes of key personnel. Provide an indication of the staffing level for the project. ICLTA's evaluation of the proposal will consider the proposer's entire team; therefore, no changes in the team composition will be allowed without prior written approval of ICLTA. Subconsultant letters of commitment are

required.

- b. Describe the experience of the proposer's project team in detail, including the team's project manager, and other key staff members, on projects of similar size, capacity, and dollar value. For each similar project, include the client's name and telephone number. It is ICLTA's policy to interview proposer's references.

7. *Previous Contracts with ICLTA*

The proposer shall submit a list which indicates any prime contracts and/or amendments awarded to the proposer by ICLTA for the last three (3) years. The list shall include a short description of the project, the project scope of work, award date, completion date, name of ICLTA's assigned project manager, and contract value.

8. *Exceptions to this Request for Proposals*

State any requested exceptions to or deviations from the requirements of this RFP, segregating "technical" exceptions from "contractual agreement" exceptions. Each exception must reference the particular section and page in the RFP, Scope of Work or a draft contractual agreement that refers to the ICLTA's requirements for easy reference.

If no exceptions or deviations are requested in the proposal, then ICLTA will interpret this to mean that the proposer is fully satisfied and no further exceptions or deviations will be allowed.

9. *Addenda to this Request for Proposals*

The proposer shall confirm in its proposal the receipt of any addenda issued to this RFP.

10. *Statement of Impartiality*

The nature of this project requires an impartial unbiased approach on the part of the consultant team. This proposal shall include a statement declaring that the consultants and subconsultants are not currently, and will not, during the performance of these services, participate in any other similar work involving a third party with interests currently in conflict or likely to be in conflict with ICLTA's interests.

11. *Detailed Cost Estimate*

Provide an estimate of the total direct and indirect costs to complete all

tasks identified in the scope of work. A detailed cost breakdown shall be provided identifying: 1) the number of staff hours and hourly rates for each professional and administrative staff person who will be committed to this project, including fringe and overhead costs; 2) an estimate of all other direct costs, such as material and reproduction costs; and 3) an estimate of subconsultant services, if needed.

12. *Confidential or Proprietary Information*

All proposals submitted in response to this RFP become the property of ICLTA and are public records and, as such, may be subject to public review.

Proposals and the documents constituting any contract entered into thereafter become the exclusive property of the ICLTA and shall be subject to the California Public Records Act (Government Code Sections 6250 et seq.; “the Act”). The ICLTA’s use and disclosure of its records are governed by the Act.

Those elements in each proposal which the Provider considers to be trade secrets, as that term is defined in Civil Code Section 3426.1(d), or otherwise exempt by law from disclosure, should be prominently marked as “CONFIDENTIAL” or “PROPRIETARY” by the Provider. The ICLTA will use its best efforts to inform the Provider of any request for disclosure of any such document. The ICLTA shall not in any way be liable or responsible for the disclosure of any such records including, without limitation, those so marked if disclosure is deemed to be required by law or by an order of the Court.

In the event of litigation concerning disclosure of information the Provider considers exempt from disclosure, the ICLTA will act as stakeholder only, holding the information until otherwise ordered by a court or other legal process. If the ICLTA is required to defend an action arising out of a request pursuant to the Act for any of the contents of the Provider’s proposal marked “Confidential” or “Proprietary,” the Provider shall defend and indemnify the ICLTA from all liability, damages, costs and expense, including attorneys’ fees, in any action or proceeding arising under the Act.

To ensure confidentiality, the Provider is instructed to enclose all “Confidential,” “Proprietary,” data in so marked sealed envelopes, which should then be included with the proposal. Because the proposal is available for review by any person after award of a contract resulting from an RFP, the ICLTA shall not in any way be held responsible for disclosure of any “Confidential” or “Proprietary” documents that are not contained in

envelopes and prominently marked.

VII. SUBMITTAL REQUIREMENTS

- A. Proposals shall be submitted in two (2) sealed packages. Each package shall be clearly marked and indicating which services the responses pertain to. The proposal shall be held in confidence until the award of the contract. At that time it becomes a matter of public record. The individual price proposal sheet shall be retained as proprietary and confidential, if so marked as “confidential.”
 - 1. Provider shall submit package No. 1 with one (1) original, four (4) copies and one (1) PDF copy on a thumb drive, each marked “***ICLTA Financial Auditing Services***” The package shall bear the Provider’s name and address.
 - 2. Provider shall submit package No. 2 with one (1) original and four (4) copies in a sealed envelope marked “***ICLTA Financial Auditing Services Cost/ Price Proposal.***” The envelope shall bear the Provider’s name and address.
- B. The proposal transmittal letter and any required certifications shall be signed by an individual or individuals authorized to execute legal documents on behalf of the proposer.
- C. The proposal must be addressed to and received no later than **3 P.M.**, local time, on **June 28, 2024** at the office of:
David Aguirre, Executive Director
Imperial County Local Transportation Authority
1503 N. Imperial Ave Suite 104
El Centro, CA. 92243
Postmarks will not be accepted in lieu of this requirement.
- D. Proposals are to be submitted in sealed packages with the following information clearly marked on the outside of each package.
 - 1. Name of proposer
 - 2. Project title
 - 3. Package Number (e.g., 1 of 2)
- E. Failure to comply with requirements of the RFP may result in disqualification.

ICLTA is not responsible for finding, correcting, or seeking clarification regarding ambiguities or errors in proposals. If a proposal is found to contain ambiguities or errors, it may receive a lower score during the evaluation process. ICLTA reserves the right to disqualify a proposed detailed cost estimate with mathematical or clerical errors, inconsistencies or missing information which prevent ICLTA from fully evaluating the proposal. ICLTA may, but is not required to, seek clarification from a proposer regarding information in a proposal. Errors and ambiguities in proposals will be interpreted in favor of ICLTA.

- F. Proposals and/or modifications received subsequent to the hour and date specified above will not be considered.

VIII. PRE-SUBMITTAL ACTIVITIES

A. Questions Concerning Request for Proposals

A non-mandatory pre-bid meeting is scheduled for 9:00 AM on June 13, 2024.

The meeting will be held via Zoom/Teams. Information will be provided via an addendum. ICLTA will not be responsible for loss of connections or inability to hear and participate in the conversation due to other technical issues.

All questions relating to the RFP will be addressed as an addendum to the RFP, which will be posted on the <https://www.ltaimperial.com/> website. Questions must be received from prospective bidders in writing via mail, facsimile, E-mail or hand delivery no later than 3 P.M. local time, on June 12, 2024, addressed to:

Gustavo Gomez, Associate Transportation Planner
Imperial County Local Transportation Authority
1503 N. Imperial Ave. Suite 104
El Centro, CA 92243
760-592-4494
E-mail: gustavogomez@imperialctc.org

B. Revision/Addendum to the Request for Proposals

ICLTA reserves the right to revise or cancel the RFP, or issue an addendum prior to the date that proposals are due. Revisions, cancelations or addendums to the RFP shall be posted on the ICLTA website at www.ltaimperial.com least one full business day prior to the deadline for proposals. It is the responsibility of the proposer to contact the ICLTA project manager and check the Web site for any revisions related to this RFP.

IX. RESPONSIBILITIES OF THE ICLTA

- A. The ICLTA will direct the development of the project, provide management oversight, coordinate communications and introductions, and conduct administrative arrangements.
- B. The ICLTA will pay an agreed upon amount within 30 days after submittal of an invoice(s). The ICLTA will retain 10% of each invoice until the completion of the project. Auditor shall submit billing for audit services to the ICLTA, the administrator for the ICLTA. Payment for audit services will be made in monthly installments and upon acceptance of the audit reports by the ICLTA, the administrator for the ICLTA
- C. Upon request ICLTA will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and FAX machines subject to reasonable restrictions.

X. CONSULTANT EVALUATION AND SELECTION PROCESS

ICLTA will establish an Evaluation Committee (“Committee”) for this project that may include representatives from ICLTA and its member agencies with experience and expertise in the related discipline(s).

Based upon the proposals deemed “responsive”, the Committee may select a short-list of qualified firms for this project. The short-listed firms may be invited for oral interviews. The Auditor’s project manager will then be expected to make a presentation to the Committee that summarizes the approach recommended for this project.

ICLTA reserves the right to make a final selection based solely upon evaluation of the written proposals, without short-listing firms or conducting oral interviews, should it find it to be in its best interest to do so. The Committee may interview the short-listed firms. Based upon the written proposal, interview, and reference scores, and other appropriate evaluation factors, the Committee will rank the qualified finalists.

The Committee will recommend the top-ranked proposer to ICLTA’s Executive Director who will request Commission authority to award a contract. The Commission has final authority for selection. The proposer selected will be sent a Notice of Award/Notice to Proceed.

XI. EVALUATION CRITERIA

Proposers will be evaluated on the following criteria according to the weights assigned below. If oral interviews are conducted, they will be worth 25 points. ICLTA reserves the right to add the proposers’ interview scores into the evaluation criteria or to select proposers based solely upon their written proposal.

A. Project Technical Experience [25 Points]

Qualified consultants will have a variety of experiences in performing similar studies with public, government, private, not-for-profit, and other agencies as specified in Section III and IV of this RFP. ICLTA's inability to obtain positive feedback on a proposer during reference checks or to confirm a proposer's history of financial responsibility may reduce that proposer's score in this category.

B. Proposed Methodology and Approach to Work [20 Points]

Proposers must demonstrate the ability to carry out the project by meeting the proposal requirements identified. High quality, clear, and complete proposals showing proposer's understanding of the project and willingness to comply with standard contract requirements will receive higher scores in this category. While proposers are required to meet the goals and deadlines for the project as described in this RFP, proposers may receive higher scores in this category if they demonstrate innovative, advanced and/or well-thought-out methodologies that ICLTA may not have specifically identified in this RFP.

C. Project Team and Staff Qualifications [25 Points]

Project staff qualifications include a combination of experience, education and background in transit planning, transit operations, performance measurements, etc.

D. Price and Best Value [20 Points]

Proposals will be evaluated for providing the best methodology and service at the lowest cost.

E. Completeness of Response/ References [10 Points]

References in the proposals will be evaluated. ICLTA's inability to obtain positive feedback on a proposer during reference checks or to confirm a proposer's history of financial responsibility may reduce that proposer's score in this category.

XII. SPECIAL CONDITIONS

A. Reservations

This RFP does not commit ICLTA to award a contract, to defray any costs incurred in the preparation of a proposal pursuant to this RFP, or to procure or contract for work. ICLTA may reject bids without providing the reason(s) underlying the declination. A failure to award a contract to the lowest bidder will

not result in a cause of action against ICLTA.

B. Public Records

All proposals submitted in response to this RFP become the property of ICLTA and public records and, as such, may be subject to public review.

C. Right to Cancel

ICLTA reserves the right to cancel or revise, for any reason, in part or in its entirety, this RFP. If ICLTA cancels the RFP prior to the deadline for proposals or revises the RFP, notification will be placed on ICLTA's Web site. <https://www.ltaimperial.com/doing-business-with-the-iclta>

D. Additional Information

ICLTA reserves the right to request additional information and/or clarification from any or all proposers to this RFP, but is under no obligation to do so.

E. Conflict of Interest

ICLTA has established a policy concerning potential conflict of interest in program management, design and construction. This policy applies to all proposers and their proposed consultants/subconsultants.

F. Public Information

Consultants who wish to release information to the public regarding consultant selection, contract award or data provided by ICLTA must receive prior written approval from ICLTA before disclosing such information to the public.

G. Data Collection

Upon completion of this project, the accumulated documentation becomes the property of the ICLTA. The selected consultant will turn over all data, documents, reports, graphs, maps etc. to the ICLTA staff upon the delivery of the final report.,

H. Contract for Services

The selected consultants will be required to sign a customized version of the attached "Standard Sample Agreement for Services" (Attachment B) and to provide the insurance certificates and all other required documentation within fifteen (15) calendar days of issuance of the Notice of Intent to Award.

XIII. PROTESTS

ICLTA will consider all protests regarding the contracting process or the award of a contract submitted by 4:00 P.M. on the deadlines discussed below. ICLTA will only review protests submitted by an actual or prospective proposer or someone else whose direct economic interest would be affected by the award of a contract or by failure to award a contract. A protest by any adversely affected person must be made in writing and must be mailed or hand delivered to ICLTA. A protest which does not strictly comply with ICLTA's protest procedures will be rejected.

Protests relating to the content of the RFP package must be filed within ten (10) business days after the date the RFP is made available to the public by ICLTA. Protests relating to the intent to make an award solicited by an RFP must be filed within ten (10) business days of the decision to award. The date of filing shall be the date of receipt of protests by ICLTA. Untimely protests will be rejected.

If deemed necessary, ICLTA shall notify all proposers of record that a protest has been filed and that the award has been postponed until further notice. If necessary, proposers will be asked to extend the time for acceptance of their proposal in order to avoid the need for re-advertisement of the solicitation.

A. *Protest Contents*

A letter of protest must set forth detailed grounds for the protest and be fully supported with technical data, documentary evidence, names of witnesses and other pertinent information related to the subject being protested. The protest must also state the law, rule, regulation or practice on which the protest is based. The protestor must demonstrate or establish a clear violation of a specific law or regulation.

If the protestor considers that the protest contains proprietary material which should be withheld, a statement advising of this fact must be affixed to the front page of the protest document, and alleged proprietary information shall be so identified wherever it appears.

Protests shall be addressed to:

David Aguirre, Executive Director
Imperial County Local Transportation Authority
1503 N. Imperial Ave. Suite 104
El Centro, CA 92243

B. *Reply to Protest*

An ICLTA Protest Committee appointed by the Executive Director will review all protests in a timely manner and reply to the protest, in writing, within ten (10) business

days. All material submitted by the protestor will be considered. Such material will not be withheld from any interested party outside of ICLTA or any agency which may be involved with the contract except to the extent that the withholding of information is permitted or required by law or regulation.

C. *Request for Protest Reconsideration*

Upon receipt of an adverse decision by the Executive Director of the ICLTA, the protestor may file a request for protest reconsideration. A request for protest reconsideration must be directed to the Executive Director in writing and received within ten (10) full business days from the postmark date of the reply from ICLTA.

The Executive Director will respond to the request for protest reconsideration within ten (10) full business days and schedule a review with the ICLTA Board. The decision of the Board will be final. No further protests will be heard.

Attachments:

- A. Proposal Evaluation Form (Sample)
- B. Consulting Agreement (Sample)

Attachment A

Proposal Evaluation Form

Sample

Attachment A

PROPOSAL EVALUATION FORM SAMPLE

DATE: _____

EVALUATOR: _____

RESPONDENT: _____

PROJECT: _____

CRITERIA	MAXIMUM POINTS	SCORE
A. Project Technical Experience	[25 Points]	
B. Proposed Methodology and Approach to Work	[20 Points]	
C. Project Team / Staff Qualifications	[25 Points]	
D. Price and Best Value	[20 Points]	
E. Completeness of Response and References	[10 Points]	

TOTAL SCORE: _____

Comments:

Attachment B

Consulting Agreement Sample

ACCOUNTANCY AGREEMENT

THIS AGREEMENT is made and entered into this _____, 2024 by and between the IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY, a local transportation authority pursuant to Public Utilities Code sections 180000 *et seq.* ("LTA") and _____ a limited liability partnership ("AUDITOR").

RECITALS

- A. AUDITOR is a limited liability partnership and a duly licensed certified public accounting firm in good standing under the laws of the State of California and is in the business of supplying independent accounting services and assistance to clients.
- B. LTA wishes to employ AUDITOR to perform:
- i. Independent auditing services for the fiscal years ending June 30, 2024, 2025, and 2026.
 - ii. Transportation Planning Agencies Financial Transactions and Compensation Report for FY 2024, 2025, and 2026.
 - iii. Government Compensation Report for FY 2024, 2025, and 2026.
- C. AUDITOR is willing to accept such engagement.

NOW THEREFORE LTA hereby engages and AUDITOR hereby accepts such upon the terms and conditions set forth herein.

1. TERM.

This Agreement shall become effective on the date first written above and shall continue in effect until the services provided for herein have been performed, but no later than December 31, 2026, unless sooner terminated as provided herein.

2. SERVICES TO BE PERFORMED BY AUDITOR.

- 2.1. AUDITOR will conduct the Audits, for the fiscal years ending June 30, 2024, 2025, and 2026, as detailed in the "March 2021 Imperial County Local Transportation Authority (ICLTA) Request for Proposals for Annual Financial Audits" attached as **Exhibit "A"** and "Proposal to Perform Financial Auditing Services For Fiscal Years June 30, 2021 through June 30, 2023" submitted by

AUDITOR attached as **Exhibit “B”**, both of which are incorporated by this reference.

2.2 The audits will be conducted in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States for applicable audits, and will include tests of the accounting records and other procedures considered necessary to express an opinion.

2.3 If requested by the LTA, or CalTrans, or the Federal Transit Administration, AUDITOR will appear before the requesting body and explain any audit report or opinion.

3. RETENTION AND AVAILABILITY OF WORK PAPERS.

All supporting papers and work papers prepared by AUDITOR in connection with the Audit shall be retained for a minimum of four (4) fiscal years following the close of the Audit for the fiscal year and shall be available for inspection and examination during AUDITOR’S normal business hours upon request from LTA or representatives of LTA, the State Controller and/or ICTC.

4. TIME FOR COMPLETION.

Audits shall be completed per the schedule listed. Upon completion of the Audit, AUDITOR will furnish ten (10) copies of the audit report to LTA and an electronic version in PDF format.

LTA Audit	Start Date	Completion Date
Fiscal Year 2023-2024	August 01, 2024	December 31, 2024
Fiscal Year 2024-2025	August 01, 2025	December 31, 2025
Fiscal Year 2025-2026	August 01, 2026	December 31, 2026

RTPA/GCR	Start Date	Completion Date
Fiscal Year 2023-2024	August 01, 2024	December 31, 2024
Fiscal Year 2024-2025	August 01, 2025	December 31, 2025
Fiscal Year 2025-2026	August 01, 2026	December 31, 2026

1 **5. COMPENSATION OF AUDITOR.**

2 **5.1** In consideration for the services to be performed by AUDITOR, LTA agrees to pay
3 AUDITOR at the hourly rates indicated on the Fee Schedule as described in **Exhibit**
4 **“C”**, attached and incorporated by this reference as though fully set forth herein.

5 **5.2** LTA agrees to compensate AUDITOR for all services provided under this contract, for
6 both audits and reports, including all out-of-pocket expenses, in amounts not to exceed
7 the following:

Fiscal Year	Not to Exceed Amount
Fiscal Year 2023-2024	\$73,000.00
Fiscal Year 2024-2025	\$75,190.00
Fiscal Year 2025-2026	\$77,446.00

12
13 **5.3** Except as provided under Paragraphs 5.1 and 5.2, LTA shall not be responsible to pay
14 AUDITOR any other compensation, out-of-pocket expenses, fees or other
15 remuneration.

16 **5.4** Said payment shall not be due and payable until such time as AUDITOR has provided
17 LTA with a monthly service statement which shall itemize all out-of-pocket expenses
18 and work performed for each said period. Said statements must meet with the
19 approval of LTA and be received by LTA no later than the 10th day of every month
20 following that for which the subject work was performed.

21 **5.5** Invoices, clearly indicating the period for which the bill is made, shall be submitted to:

22 Imperial County Local Transportation Authority
23 ATTN: Executive Director
24 1503 N. Imperial Ave., Suite 104
El Centro, CA 92243

25 **5.6** AUDITOR acknowledges LTA is under no obligation to compensate AUDITOR for
26 services rendered or expenses accrued under this Agreement not authorized by LTA.

27 **5.7** If LTA requires work in addition to that defined in the “Services to be Performed By
28 Auditor,” Paragraph 2, AUDITOR shall provide a cost estimate and written

description of the additional work needed to perform such services. Compensation and the time for completing such additional services must be negotiated and approved in writing by LTA prior to the commencement of any such services.

6. INDEMNIFICATION.

A. Indemnity for Professional Services. To the furthest extent allowed by law, AUDITOR shall indemnify, hold harmless and defend LTA and its members, board members, officers, officials, employees, agents and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage), and from any and all claims, demands and actions in law or equity (including reasonable attorney's fees and litigation expenses) that arise out of, pertain to, or relate to the negligence, recklessness or willful misconduct of AUDITOR, its principals, officers, employees, agents or volunteers in the performance of this Agreement.

B. Other Indemnities. Other than in the performance of professional services, and to the fullest extent allowed by law, AUDITOR shall indemnify, hold harmless and defend LTA and its members, board members, officers, officials, employees, agents and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property damage), and from any and all claims, demands and actions in law or equity (including reasonable attorney's fees and litigation expenses) arising or alleged to have arisen directly or indirectly out of performance of this Agreement. AUDITOR's obligations under the preceding sentence shall apply regardless of whether LTA or any of its members, board members, officers, officials, employees, agents or volunteers are negligent, but shall not apply to any loss, liability, fines, penalties, forfeitures, costs or damages caused solely by the gross negligence, or caused by the willful misconduct, of LTA, or any of its members, board members, officers, officials, employees, agents or volunteers.

C. If AUDITOR should subcontract all or any portion of the services to be performed under this Agreement, AUDITOR shall require each subcontractor to indemnify, hold harmless and defend LTA and its members, board members, officers, officials, employees, agents and volunteers in accordance with the terms of the preceding paragraphs.

1 D. This section shall survive termination or expiration of this Agreement.

2 **7. INSURANCE.**

3 Throughout the life of this Agreement, AUDITOR shall pay for and maintain in full force and
4 effect all policies of insurance required hereunder with an insurance company(ies) either (i) admitted
5 by the California Insurance Commissioner to do business in the State of California and rated not less
6 than "A- VII" in Best's Insurance Rating Guide, or (ii) as may be authorized in writing by LTA's
7 Executive Director or his/her designee at any time and in his/her sole discretion. The following
8 policies of insurance are required:

9 (i) COMMERCIAL GENERAL LIABILITY insurance which shall be at least as
10 broad as the most current version of Insurance Services Office (ISO) Commercial General
11 Liability Coverage Form CG 00 01 and include insurance for "bodily injury," "property
12 damage" and "personal and advertising injury" with coverage for premises and operations
13 (including the use of owned and non-owned equipment), products and completed operations,
14 and contractual liability (including without limitation, indemnity obligations under the
15 Agreement) with limits of liability of not less than the following:

16 \$2,000,000 per occurrence for bodily injury and property damage

17 \$1,000,000 per occurrence for personal and advertising injury

18 \$4,000,000 aggregate for products and completed operations

19 \$4,000,000 annual aggregate

20 (ii) COMMERCIAL AUTOMOBILE LIABILITY insurance which shall be at
21 least as broad as the most current version of Insurance Service Office (ISO) Business Auto
22 Coverage Form CA 00 01, and include coverage for all owned, hired, and non-owned
23 automobiles or other licensed vehicles (Code 1 - Any Auto) with limits of liability of not less
24 than \$2,000,000 per accident for bodily injury and property damage.

25 (iii) WORKERS' COMPENSATION insurance as required under the California
26 Labor Code.

1 (iv) EMPLOYERS' LIABILITY insurance with limits of liability of not less than
2 \$1,000,000 each accident, \$1,000,000 disease policy limit and \$1,000,000 disease each
3 employee.

4 (v) PROFESSIONAL LIABILITY (Errors and Omissions) insurance appropriate
5 to AUDITOR's profession, with limits of liability of \$2,000,000 per claim/occurrence and
6 \$2,000,000 policy aggregate.

7 In the event AUDITOR purchases an Umbrella or Excess insurance policy(ies) to meet the
8 minimum limits of insurance set forth above, this insurance policy(ies) shall "follow form" and afford
9 no less coverage than the primary insurance policy(ies).

10 AUDITOR shall be responsible for payment of any deductibles contained in any insurance
11 policies required hereunder and AUDITOR shall also be responsible for payment of any self-insured
12 retentions. Any deductibles or self-insured retentions must be declared to, and approved by, the
13 LTA's Executive Director or his/her designee in his/her sole discretion. At the option of the LTA's
14 Executive Director or his/her designee, either (i) the insurer shall reduce or eliminate such
15 deductibles or self-insured retentions as respects LTA, its members, board members, officers,
16 officials, employees and agents; or (ii) AUDITOR shall provide a financial guarantee, satisfactory to
17 the LTA's Executive Director or his/her designee in his/her sole discretion, guaranteeing payment of
18 losses and related investigations, claim administration and defense expenses. At no time shall LTA
19 be responsible for the payment of any deductibles or self-insured retentions.

20 All policies of insurance required hereunder shall be endorsed to provide that the coverage
21 shall not be cancelled, non-renewed, reduced in coverage or in limits except after 30 calendar day
22 written notice has been given to LTA. Upon issuance by the insurer, broker, or agent of a notice of
23 cancellation, non-renewal, or reduction in coverage or in limits, AUDITOR shall furnish LTA with a
24 new certificate and applicable endorsements for such policy(ies). In the event any policy is due to
25 expire during the work to be performed for LTA, AUDITOR shall provide a new certificate, and
26 applicable endorsements, evidencing renewal of such policy not less than 15 calendar days prior to
27 the expiration date of the expiring policy.

1 The General Liability and Automobile Liability insurance policies shall be written on an
2 occurrence form. The General Liability (including ongoing operations and completed operations)
3 and Automobile Liability insurance policies shall name LTA, its members, board members, officers,
4 officials, employees and agents as an additional insured. All such policies of insurance shall be
5 endorsed so AUDITOR's insurance shall be primary and no contribution shall be required of LTA, its
6 members, board members, officers, officials, employees, agents or volunteers. The coverage(s) shall
7 contain no special limitations on the scope of protection afforded to LTA, its members, board
8 members, officers, officials, employees and agents. Should AUDITOR maintain insurance with
9 broader coverage and/or limits of liability greater than those shown above, LTA requires and shall be
10 entitled to the broader coverage and/or the higher limits of liability maintained by AUDITOR. Any
11 available insurance proceeds in excess of the specified minimum limits of insurance and coverage
12 shall be available to LTA.

13 If the Professional Liability (Errors and Omissions) insurance policy is written on a claims-
14 made coverage form:

15 (i) The retroactive date must be shown, and must be before the effective date of
16 this Agreement or the commencement of work by AUDITOR.

17 (ii) Insurance must be maintained and evidence of insurance must be provided for
18 at least 5 years after completion of the work or termination of the Agreement, whichever first
19 occurs.

20 (iii) If coverage is canceled or non-renewed, and not replaced with another claims-
21 made policy form with a retroactive date prior to the effective date of the Agreement, or work
22 commencement date, AUDITOR must purchase extended reporting period coverage for a
23 minimum of 5 years after completion of the work or termination of the Agreement, whichever
24 first occurs.

25 (iv) A copy of the claims reporting requirements must be submitted to LTA for
26 review.

27 (v) These requirements shall survive expiration or termination of the Agreement.
28

1 AUDITOR shall furnish LTA with all certificate(s) and applicable endorsements effecting
2 coverage required hereunder. **All certificates and applicable endorsements are to be received and**
3 **approved by LTA's Executive Director or his/her designee in his/her sole discretion prior to**
4 **LTA's execution of the Agreement and before work commences.** Upon request of LTA,
5 AUDITOR shall immediately furnish LTA with a complete copy of any insurance policy required
6 under this Agreement, including all endorsements, with said copy certified by the underwriter to be a
7 true and correct copy of the original policy. This requirement shall survive expiration or termination
8 of this Agreement.

9 If at any time during the life of the Agreement or any extension, AUDITOR or any of its
10 subcontractors fail to maintain any required insurance in full force and effect, all work under this
11 Agreement shall be discontinued immediately, until notice is received by LTA that the required
12 insurance has been restored to full force and effect and that the premiums therefore have been paid
13 for a period satisfactory to LTA. Any failure to maintain the required insurance shall be sufficient
14 cause for LTA to terminate this Agreement. No action taken by LTA hereunder shall in any way
15 relieve AUDITOR of its responsibilities under the Agreement.

16 The fact that insurance is obtained by AUDITOR shall not be deemed to release or diminish
17 the liability of AUDITOR, including, without limitation, liability under the indemnity provisions of
18 this Agreement. The duty to indemnify LTA shall apply to all claims and liability regardless of
19 whether any insurance policies are applicable. The policy limits do not act as a limitation upon the
20 policy limits do not act as a limitation upon the amount of indemnification to be provided by
21 AUDITOR. Approval or purchase of any insurance contracts or policies shall in no way relieve from
22 liability nor limit the liability of AUDITOR, its principals, officers, agents, employees, persons under
23 the supervision of AUDITOR, vendors, suppliers, invitees, subcontractors, or anyone employed
24 directly or indirectly by any of them.

25 If AUDITOR should subcontract all or any portion of the services to be performed under this
26 Agreement, AUDITOR shall require each subcontractor to provide insurance protection in favor of
27 LTA, its members, board members, officers, officials, employees, agents and volunteers in
28 accordance with the terms of each of the preceding paragraphs, except that the subcontractor's

certificates and endorsements shall be on file with AUDITOR and LTA prior to the commencement of any work by the subcontractor.

8. TERMINATION.

8.1. Termination by Either Party. This Agreement may be terminated, without cause, by either party upon thirty (30) days prior written notice to the other party.

8.2. Compensation in Early Termination. In the event that this Agreement is terminated prior to the completion of the term of contract as specified herein, AUDITOR shall be entitled to the compensation earned prior to the date of termination as provided for in this Agreement, computed pro rata up to and including that date. The compensation earned and unpaid at the time of termination shall be paid without abatement or reduction immediately upon termination of this Agreement. AUDITOR shall be entitled to no further compensation as of the date of termination.

9. INDEPENDENT CONTRACTOR.

9.1. AUDITOR shall be responsible to LTA only for the requirements and results specified by this Agreement. AUDITOR shall not be subject to LTA'S control with respect to the physical actions or activities of AUDITOR or of AUDITOR'S employees or agents in connection with the operation of the business or AUDITOR'S fulfillment of the requirements of the Agreement, except as specifically provided in this Agreement.

9.2. AUDITOR is and at all times during the term of this Agreement shall represent and conduct itself as an independent contractor and not as an agent or employee of LTA. AUDITOR shall not have the authority, express or implied, to bind or obligate LTA in any way.

10. ASSIGNMENT.

Neither this Agreement nor any duties or obligations hereunder shall be assignable by AUDITOR without the prior, written, consent of LTA.

11. NON-DISCRIMINATION.

11.1. During the performance of this Agreement, AUDITOR and its subcontractors shall not unlawfully discriminate against any employee or applicant for employment or member

1 of the public because of race, religion, color, national origin, ancestry, physical or
2 mental disability, medical condition, marital status, age or gender. AUDITOR shall
3 insure that the evaluation and treatment of their employees and applicants for
4 employment and members of the public are free of such discrimination. AUDITOR
5 shall comply with the provisions of the Fair Employment and Housing Act (California
6 Government Code §12900 *et seq.*). The applicable regulations of the Fair
7 Employment and Housing Commission implementing Government Code §12900, set
8 forth in Chapter 5 of Division 4 of Title 1 of the California Administrative Code, are
9 incorporated into this Agreement by reference and made a part thereof as if set forth in
10 full. AUDITOR shall also abide by the Federal Civil Rights Act of 1964 and all
11 amendments thereto, and all administrative rules and regulations issued pursuant to
12 said Act. AUDITOR shall give written notice of its obligations under this clause to
13 labor organizations with which it has a collective bargain or other agreement.

14 **11.2.** AUDITOR shall include the non-discrimination and compliance provision of this
15 paragraph in all subcontracts to perform work under this Agreement.

16 **12. NOTICES.**

17 All notices under this Agreement shall be in writing and may be given by personal delivery or
18 by sending through the U.S. Post Office, certified mail, return receipt requested, addressed to LTA,
19 ATTN: Executive Director, 1503 N. Imperial Ave., Suite 104, El Centro, CA 92243 and to
20 AUDITOR at 655 N Central Avenue, Suite 1550, Glendale, CA 91203 or at such other address as
21 either party may designate in a notice to the other party given in such manner. Any notice sent by
22 mail shall be considered given when received.

23 **13. ENTIRE AGREEMENT.**

24 This Agreement contains the entire agreement between LTA and AUDITOR relating to the
25 transactions contemplated hereby and supersedes all prior or contemporaneous agreements,
26 understanding, provisions, negotiations, representations or statements, either written or verbal.

27 **14. MODIFICATION.**

28 No modification, waiver, amendment, discharge or change of this Agreement shall be valid

1 unless the same is in writing and signed by both parties.

2 **15. PARTIAL INVALIDITY.**

3 If any of the provisions in this Agreement is held by a court of competent jurisdiction to be
4 invalid, void or unenforceable, the remaining provisions will continue to be in full force and effect.

5 **16. GENDER AND INTERPRETATION OF TERMS AND PROVISIONS.**

6 As used in this Agreement and whenever required by the context thereof, each number, both
7 singular and plural, shall include all numbers, and each gender shall include both genders.
8 AUDITOR as used in this Agreement or in any other document referred to in or made a part of this
9 Agreement shall likewise include both singular and plural, a corporation, a partnership, individual,
10 firm or person acting in any fiduciary capacity as executor, administrator, trustee or in any other
11 representative capacity or any other entity. All covenants herein contained on the part of AUDITOR
12 shall be joint and several if more than one person, firm or entity executes this Agreement.

13 **17. WAIVER.**

14 No waiver of any breach or of any of the covenants or conditions of this Agreement shall be
15 construed to be a waiver of any other breach or to be a consent to any further or succeeding breach of
16 the same or any other covenant or condition.

17 **18. CHOICE OF LAW.**

18 The laws of the State of California shall govern this Agreement. This Agreement is made and
19 entered into in Imperial County, California. To the extent permitted by law, any action brought by
20 either party with respect to this Agreement shall be brought in a court of competent jurisdiction
21 within said County.

22 **19. ATTORNEYS' FEES.**

23 If either party herein brings an action to enforce the terms thereof or declare rights hereunder,
24 the prevailing party in any such action, on trial or appeal, shall be entitled to its reasonable attorneys'
25 fees to be paid by the losing party as fixed by the court.

26 **20. AUTHORITY.**

27 Each of the individuals executing this Agreement on behalf of AUDITOR and LTA represent
28 and warrant that:

20.1 He or she is duly authorized to execute and deliver this Agreement on behalf of AUDITOR or LTA as applicable;

20.2 Such execution and delivery on behalf of AUDITOR is in accordance with the terms of the Articles of Incorporation or Partnership, any By-Laws or Resolutions of AUDITOR; and

20.3 Such execution and delivery on behalf of LTA is duly authorized by the Board of Supervisors and within the authority of the signatory identified below.

21. COUNTERPARTS.

This Agreement may be executed in counterparts.

22. REVIEW OF AGREEMENT TERMS.

This Agreement has been reviewed and revised by legal counsel for both LTA and AUDITOR, and no presumption or rule that ambiguities shall be construed against the drafting party shall apply to the interpretation or enforcement of the same or any subsequent amendments thereto.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed the day and year first above written and shall be effective as of said date.

IMPERIAL COUNTY LOCAL TRANSPORTATION AUTHORITY:

By: _____
Chairperson

ATTEST:

By: CRISTI LERMA
Secretary to the Authority

AUDITOR:

By: _____

APPROVED AS TO FORM:
Eric Havens
COUNTY COUNSEL

By: _____
County Counsel