



LEWISTON-NEZ PERCE COUNTY REGIONAL AIRPORT

July 24, 2020

The Lewiston-Nez Perce County Regional Airport Authority invites your firm to submit a proposal for Auditing Services to provide audit services and for the preparation and submittal of the Airport Authority's annual financial report. I have enclosed a copy of the Request for Proposals and I hope you'll take the time to review it and offer us your services.

If you are interested in submitting a proposal for Auditing Services to the Airport Authority, please make note of the following schedule:

| | |
|---|-------------------|
| Submit questions to the Airport Authority: | 14 August 2020 |
| Airport Authority will respond: | 20 August 2020 |
| Proposal is due: | 11 September 2020 |
| Airport Authority decision: | 15 September 2020 |
| Records will be available: | 30 October 2020 |
| Presentation of Audit Report to Authority Board of Commissioners: | 16 February 2021 |

Please contact me via email misaacs@golws.com or by phone at 208-748-9132 should you have any questions regarding this Request for Proposals.

Thank you for your interest in your Airport. We look forward to the opportunity to do business with you.

Sincerely,

Mike Isaacs
Airport Director



LEWISTON-NEZ PERCE COUNTY REGIONAL AIRPORT

A Request for Proposals

for

FY20 Auditing Services

for the

Lewiston-Nez Perce County
Regional Airport Authority

Request for Proposals: Auditing Services
Lewiston-Nez Perce County Regional Airport Authority

I. Invitation

The Lewiston-Nez Perce County Regional Airport Authority invites CPAs and/or CPA firms to submit a proposal to provide Auditing Services for our organization. Submissions are due **Friday, 11 September 2020 at 4:00 p.m.** in the Airport Administration Office of the Lewiston-Nez Perce County Regional Airport.

II. Background

The Lewiston-Nez Perce County Regional Airport Authority was created under Idaho Code Section 67-2328 in April 2010 by Joint Powers Agreement between the City Council of Lewiston and the Nez Perce County Board of Commissioners. The Authority is the Airport's managing entity.

The Lewiston-Nez Perce County Regional Airport is located in Nez Perce County, Idaho and serves almost 60,000 airline customers and tens of thousands of general aviation, corporate and business aviation customers every year. Staff at present includes seven (7) full-time and two (2) part-time employees. The current annual operating budget is approximately one (1) million dollars and the fiscal year begins October 1st and ends on September 30th.

The Authority Board of Commissioners is comprised of five (5) members, committed to providing the highest quality and safest airport possible to the residents of the region. The Board prides itself on administrative efficiencies and fiscal accountability.

III. Schedule

The following is the anticipated schedule, although the Airport Authority reserves the right to modify any part of it.

| | |
|--|-------------------|
| Submit questions to the Airport Authority: | 14 August 2020 |
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IV. Scope of Services

- a. Annual audit consistent with the Authority's Charter
- b. Attendance at Airport Authority Board Meetings as necessary
- c. Preparation and submittal of the Airport Authority's annual financial report including in six (6) original copies and one (1) electronic copy

Request for Proposals: Auditing Services

Lewiston-Nez Perce County Regional Airport Authority

- i. An opinion regarding the Airport Authority's financial reports, statements and schedules
- ii. Single Audit of the Airport's FAA Airport Improvement Program (AIP) grant(s) in accordance with OMB Circular A-133

This scope of work includes all meetings on site and at other locations as necessary to fulfill the audit requirements. It also includes a meeting with the Airport Authority Treasurer and Staff to review the results of the completed audit report prior to presentation to the Airport Authority Board.

V. Proposal

- a. Describe your firm's experience providing audit service to entities in the governmental sector as well as associations of a comparable size to ours.
- b. Disclose the services you provide to any related governmental entities, including audit partner and managers on each.
- c. Discuss your firm's independence with respect to our organization;
- d. Discuss your staff turnover experience in the last three years and the commitments you will make to staff continuity in the future.
- e. Identify and provide a biography of the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your proposal; summarize any complaints against them that have been leveled by the State Board of Accountancy or other regulatory authority, if any. Summarize any corrective actions that have been taken by the firm with respect to these people.
- f. Describe how your firm will approach the audit, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also, discuss the firm's use of technology in the audit. And finally, discuss the communication process used by the firm to discuss issues with airport management and the Airport Board.
- g. Outline your fee proposal (*based upon estimated hours to complete the engagement*) for the 2020 audit with whatever guarantees can be given regarding increase in future years.
- h. Delineate your standard billing rates for classes of professional personnel.
- i. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent auditors is the best decision for the Airport Authority could make.

Request for Proposals: Auditing Services
Lewiston-Nez Perce County Regional Airport Authority

- j. Provide a copy of your firm's most recent peer review report, and the related letter of comments if applicable.

VI. Submitting your Proposal

Please send an original, six (6) copies and an electronic version in a SEALED, opaque envelope or carton, marked, "RFP Auditing Services; DO NOT OPEN" to:

Mike Isaacs
Airport Director
Lewiston-Nez Perce County Regional Airport Authority
3632 Stearman Street
Lewiston, Idaho 83501

All documents submitted in connection with this Request for Proposals will remain the property of the Airport Authority.

VII. Selection Process

Our organization will evaluate the proposals on a qualitative basis.

Evaluation will include:

1. Thorough review of your submittal
2. Your firm's peer review report and related materials
3. Interviews with senior management personnel to be assigned to our organization
4. Results of our discussions with other clients
5. Evaluation of your firm's professionalism in responding to this request for proposals

Note: Supplemental information may be requested and an interview may be required at the discretion of the Airport Authority.

VIII. Contract

The successful proposer will be required to execute a contract, which will include indemnification, insurance and licensing provisions. The fiscal period covered by this contract will be October 1, 2020 through September 30, 2021. The contract may be renewed for three (3) optional one-year terms under conditions to be decided upon by the Airport Authority.

Request for Proposals: Auditing Services
Lewiston-Nez Perce County Regional Airport Authority

IX. Paying for your Services

Payment will be made within 30 days to the successful proposer upon completion of all services and receipt by the Airport Authority of a proper invoice containing a description of all work performed during the billing period and delivered to: of a proper invoice containing a description of all work performed during the billing period and delivered to:

Lewiston-Nez Perce County Regional Airport Authority
3632 Stearman Street
Lewiston, Idaho 83501

Note: The Airport Authority is exempt from State and Federal taxes.

X. Proposal Limitations

This RFP is not intended to be an offer, order or contract and should not be regarded as such.

XI. General Terms and Conditions

The Airport Authority reserves the right to reject any or all proposals, to waive any informality in the proposals, and unless otherwise specified by the proposer, to accept any item, items or services in the proposals should it be in the best interest of the Airport Authority to do so.

XII. Federal Aviation Review

The successful proposer's audit work papers pertinent to the Airport audit will be subject to inspection and review by the Federal Aviation Administration of any of their duly authorized representatives. Cooperation of the successful proposer's assigned personnel is required.

XIII. Disclosure of Information

Pursuant to Idaho Statute, all information contained in any submitted bid, request for proposal, or request for qualifications document to the Airport Authority will be available for public review upon Freedom of Information Act (FOIA) request. All proposers are hereby advised that any information that they consider to be confidential or proprietary and would give a competitive advantage if disclosed, should be identified, along with a statement as to whether or not a claim of confidential or proprietary privilege is being asserted. If such information is later sought by a FOIA request, the Respondent will be allowed to justify its claim of privilege and the Airport Authority will assess the validity of said claim in advance of any release.