



**RFP NO. 24-005**

**REQUEST FOR PROPOSALS**

**FOR**

**AUDIT SERVICES**

**February 09, 2024**

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**ADVERTISEMENT**  
**REQUEST FOR PROPOSALS**  
**SOLICITATION NO. 24-005**  
**FOR**  
**AUDIT SERVICES**

GoTriangle is seeking qualified firms to submit proposals demonstrating the ability to perform AUDIT SERVICES as indicated above and required by NC General Statute 159-34. GoTriangle intends to enter into a contract for a period of one (1) years with four (4) one year options to extend, in accordance with Local Government Commission policy of only one (1) audit contract in force, at a time. The total contract period shall not exceed five (5) years. To obtain a copy of the Request for Proposals (RFP) document, firms shall download the document from the GoTriangle's web site at <https://gotriangle.org/request-proposals-rfp>.

Proposals will be received until 10:00 a.m. (EST) on, March 08, 2024 at GoTriangle's Administrative Office located at 4600 Emperor Boulevard, Suite 100, Durham, North Carolina, 27703. Questions regarding the RFP shall be directed to William Bryant, Procurement Administrator at [procurement@gotriangle.org](mailto:procurement@gotriangle.org). **GoTriangle reserves the right to reject any or all proposals.**

## **1 BACKGROUND**

The Research Triangle Regional Public Transportation Authority, doing business as GoTriangle, is a public authority that provides public transportation to the Triangle regions of Raleigh, Durham, and Chapel Hill. Incorporated in 1989, GoTriangle bridges a network of local transportation systems serving the cities of Raleigh, Durham, and Chapel Hill. Unlike the region's municipal transportation systems, GoTriangle covers a 37 mile radius, transporting its customers from Raleigh to Durham, Durham to Chapel Hill, etc. and back from a hub located in the Research Triangle Park.

The Board of Trustees of GoTriangle, Durham, North Carolina (hereinafter called the "Board") invites qualified independent auditors (hereinafter called "auditor" or "audit firm") having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

There is no expressed or implied obligation for GoTriangle to reimburse firms for any expenses incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise indicated. The specifications, terms, and conditions included within this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by GoTriangle. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Durham County, North Carolina.

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## 2 SCOPE OF WORK

GoTriangle is seeking Proposals to provide Audit Services as outlined in this solicitation. By submitting a Proposal, interested, qualified firms shall demonstrate their ability to provide services that meets, but preferably exceeds, GoTriangle's current standard of services.

1. The audit will encompass a financial and compliance examination of the unit's Annual Comprehensive Financial Report (ACFR) (ACFR LINK BELOW) in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; *Government Auditing Standards*, July 2018 revisions; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.

ACFR LINK:

<https://gotriangle.org/publications> 10+ years of financial reports are included in the publication choices.

2. The scope of the audit and all fee quotes presented should include all approved and known pronouncements through the date of proposal submission. This includes, but is not limited to, the Governmental Accounting Standards Board (GASB) statements and *Government Auditing Standards*. Although some pronouncements will not be in effect until after the first year of the audit, estimates for future years should include pronouncements that will become effective during that contract period. The audit firm will be expected to advise appropriate GoTriangle staff on the applicability of accounting and reporting standards as they become effective.
3. The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, each major fund, discretely presented component units (as applicable) and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The auditor shall express an opinion on the budgetary comparison information for the General Fund, annually budgeted major and special revenue funds. An opinion will not be given on Management's Discussion and Analysis.
4. The working papers shall be retained and made available upon request for no less than three years from the date of the Audit report.  
The audit will also include the following:
  - a. Pre-planning conference with Finance staff where both the auditor and Finance staff discuss their expectations of the audit.
  - b. Interim audit work prior to June 30 and/or prior to final trial balance preparation.
  - c. Attendance at the GoTriangle Board of Trustees Meeting at a date to be determined for presentation of the financial statements by a Manager or Partner of the Audit Firm with comments and potential questions from the Board as requested.

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5. The audit should encompass all funds and entity-wide activities as reported in GoTriangle's Annual Comprehensive Financial Report (ACFR) at June 30, 2024 and any additional funds or entity-wide activities that may be added subsequent to that date.
  6. If required, the audit firm will issue a management letter to the Board of Trustees after completion of the audit and assist management in implementing recommendations, as is practical. GoTriangle staff also request that an informal letter be addressed to the Chief Financial Officer with any efficiency, internal control or accounting improvements that could be made based on the audit staff's observation during their fieldwork. All content must be discussed with the Chief Financial Officer prior to issuance.
  7. The GoTriangle staff may require the auditor's guidance or input on the completion of certain schedules/documents as to proper format and content, so that they can be used in the audit process as well as inclusion in the GoTriangle's financial statements. Guidance may be required for new note disclosures, all outstanding and effective authoritative standards and other reporting requirements at June 30 year-end. Cost for providing these services should be included in the auditor's base fee quote and will not be considered extra for additional billings. In cases, however, where services requested would require a more in-depth scope and require work significantly above the original fee quote, such additional fees must be negotiated prior to commencement of work.
  8. The audit firm is considered to be an independent contractor and will be wholly responsible for the services and the supervision of its own employees and permitted sub-contractors. A planning meeting will be held each year to determine schedules that GoTriangle will be responsible for preparing. Estimated timeframes will be established and interim audit work will be planned. Adequate notification will be given prior to any changes in estimated times.
  9. The GoTriangle audit engagement must be conducted in accordance with Generally Accepted Auditing Standards (GAAS); *Government Auditing Standards*, 2018 revisions, issued by the Comptroller General of the United States; and if applicable, the U. S. Office of Management and Budget's (OMB) Uniform Guidance if the public authority's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). By accepting this engagement, the auditor warrants that the firm has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. **The auditor must provide a copy of their most recent peer review report with their proposal.**
  10. The GoTriangle Chief Financial Officer will prepare an electronic draft Annual Comprehensive Financial Report (ACFR) by mid-October. The auditor will communicate all recommendations, revisions and suggestions for improvement to the Chief Financial Officer. The Chief Financial Officer will complete the review of the comments as expeditiously as possible. Once all issues for discussion are resolved and the auditor provides opinions and compliance reports, the Finance Director will deliver the final electronic draft of the ACFR to the auditor. The auditor will complete and submit the necessary Single Audit information to the Federal Audit Clearinghouse on behalf of GoTriangle. Meeting Local Government Commission (LGC) deadlines is a high priority for GoTriangle. Therefore, GoTriangle prefers interim fieldwork be completed in late May or early June, at the latest. Year-end fieldwork procedures should begin by or before mid-August and be completed by mid-September. **An agreed upon post-closing trial balance must exist by September 5, 2024.** The Chief Financial Officer will expect a listing of requested information needed for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork.

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GoTriangle recognizes that electronic document exchange allows fieldwork to be done remotely. Responding Audit Firms should include detailed information about how electronic document exchange will be handled, how much on-site fieldwork is expected, and how the auditors will familiarize themselves with GoTriangle and the operations. If the successful Responding Audit Firm is new to GoTriangle, sufficient time on-site is expected as part of the familiarization process.

11. The timing of the draft and review should insure final completion of the Financial Statements by the annual October 31st deadline or no later than December 1<sup>st</sup>, the last day to deliver the audited financial statements without an amended contract.
12. The auditor is responsible for completing the required data input sheet and electronically submitting the final audited financial statements/ ACFR as a text-based PDF file to the State & Local Government Financial Division when (or prior to) submitting the final invoice for audit services rendered to the LGC.
13. In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work, and an amended contract will be approved by the governing board and forwarded to the staff of the LGC for approval.
14. Either the manager or partner of the audit staff is required to attend the GoTriangle Board of Trustees' meeting in which the Audit report is presented. Required communications to the Board can be delivered at this point, as well as general comments regarding the audit process and the results of the audit. Finance staff will coordinate this presentation and determine the date and time of the meeting.

## **2.1 Audit Contract: Period & Payment of Audit Fees**

GoTriangle intends to continue the relationship with the auditor for no less than three (3) years starting with fiscal year ending June 30, 2024.

After the initial three-year period, an annual extension may be granted by GoTriangle based on the above-mentioned criteria and Board of Trustees (Board) concurrence for up to two (2) additional years or until a determination is made to request new proposals. The years identified under this RFP are:

July 1, 2023 to June 30, 2024

July 1, 2024 to June 30, 2025

July 1, 2025 to June 30, 2026

The required current revision of the form "Contract to Audit Accounts" (Form LGC-205) is required to be executed as the contract document; however, the auditor and GoTriangle may also execute an engagement letter and/or a GoTriangle contract to include additional terms not addressed in the LGC-205. The entire audit contract package must be approved by the staff of the Local Government Commission. Invoices are subject to approval by the LGC prior to payment by the GoTriangle. Interim or progress billings for services rendered marked "Approved" by the LGC will be paid up to 75% of the total fee prior to submission of the final audited financial statements to the staff of the Local Government Commission. The final 25% of the audit fees (final invoice) will be paid when the financial statements, single audit (if applicable), management letter and amended contract (if applicable) have been reviewed or approved by the LGC. Note: the LGC has a long-standing policy of approving contracts for only one year at a time. While this proposal is for 3 to 5 years, actual contracts will be from year to year.

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### 3 PROPOSAL SUBMITTAL

All proposals shall be submitted to GoTriangle by **March 08, 2024 10:00 a.m. EST**. Proposals received after the time and date will not be accepted and returned unopened.

GoTriangle reserves the right to postpone the RFP due date for its own convenience. GoTriangle will provide the final addendum, if any, a minimum of five (5) working days prior to receipt of proposals. The proposal Submittal shall include one (1) original unbound, five (5) bound copies and one (1) thumb drive. Proposals shall be submitted in a sealed box or envelope that is clearly labeled with the Submitter's name and Solicitation No. RFP 24-005 "AUDIT SERVICES".

Failure to include any requested information may result in the elimination of the Responding Audit Firm from consideration. Materials other than those specifically requested at each stage of the selection process will not be considered and must not be submitted at any time during the selection process.

**Proposals submitted by facsimile or e-mail will not be accepted.**

**If any changes in the Scope of Work are developed, GoTriangle reserves the right to renegotiate these changes.**

**Please note the different remit to addresses below, if a Submitter chooses to send the RFP by personal delivery, courier/delivery service:**

<b>Delivered By Personal Delivery or Courier/Delivery Service</b>	
	GoTriangle 4600 Emperor Blvd, Suite 100 Durham, NC 27703 Attn: William Bryant

**GoTriangle reserves the right to modify the procurement schedule set forth in this document as circumstances may warrant.**

#### 3.1 Contents of Submittal

The following information shall be presented in a clear, comprehensive, and concise manner in the prescribed format. In order for GoTriangle to adequately compare and evaluate qualifications objectively, proposals shall be submitted in accordance with the following format in terms of order. The proposals shall be prepared simply and economically, providing straightforward and concise information. Materials other than those specifically requested at each stage of the selection process will not be considered and shall not be submitted at any time during the selection process.

Responding Audit Firms shall limit their submissions to the following information unless otherwise stated.

##### 1. Cover Sheet

The cover sheet shall clearly present the project title, the Responding Audit Firm's name, and the RFP number. All printing, except for the front cover of the proposal, shall be Times New Roman, 12-point font.

##### 2. Table of Contents

##### 3. A Concise Letter of Interest including:

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- a. the name and address of the Responding Audit Firm and the state in which it is incorporated and chiefly located; and,
  - b. a brief description of the Responding Audit Firm and its interest in performing the audit and,
  - c. the name, address, phone and facsimile numbers and e-mail address of the designated contact of the Responding Audit Firm; and,
  - d. acknowledgment of all addenda to the RFP document (each addendum must be identified); and,
  - e. Signature of a duly authorized official of the Responding Audit Firm.
- 4. A statement disclosing any judgments against the Responding Audit Firm within the last five (5) years, or pending litigation, related to professional conduct or services**
- 5. Description of the Responding Audit Firm’s Understanding of Scope of Services and Strategy for Delivering Services**
- a. The Responding Audit Firm shall outline the methodology and approach for the performance of the tasks identified in the Scope of Work.
- 6. Qualifications and Experience of Key Supervisory Personnel and their Commitment to the Audit:**
- a. Provide a description showing the structure of the Responding Audit Firm’s team, inter-relationship, areas of responsibility and the names of key personnel assigned to the audit along with their areas of responsibility, specific tasks and commitment to the project.
  - b. Provide resumes and qualifications of each proposed team member (max one (1) page).
- 7. Previous Experience in Audits with Similar Scopes of Work**
- Previous Experience of Similar Scopes of Work** refers to work that is the same or similar in nature, size, and complexity to the services being procured under this Solicitation:
- a. Provide a list of at least three (3) projects similar in scope and magnitude to the project(s) described in this RFP that the responding firm and/or its subcontractors have undertaken within the last five (5) years. The list should include: contract amount(s), description of work performed, client contact person(s), phone number(s), and email address(es).
- 8. References from Previous Clients**
- Provide at least three (3) client references related to Audit Services:
- a. Include the name and contact information for each reference
- 9. Proposal Submittal Form (Attachment A)**
- 10. E-Verify Form (Attachment B)**
- 11. Certificate Regarding Conflict of Interest Form (Attachment C)**
- 12. Non-Collusion Form (Attachment D)**
- 13. Minimum Insurance Requirements (Attachment E)**
- 14. Iran Divestment Act Form (Attachment F)**
- 15. Companies Boycotting Israel Divestment Act Form (Attachment G)**



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## 16. RFP Response Checklist (Attachment H)

## 17. Fee Schedule (Separate Sealed Envelope)

Proposals shall include completed cost estimate sheets and any other necessary cost information in a separate, sealed envelope marked – “Cost Estimate.” GoTriangle will evaluate the qualifications of all firms submitting proposals before considering the Cost Estimate including:

1. Type of audit program used (tailor-made, standard government, or standard commercial).
2. Use of statistical sampling.
3. Use of automated processes and internal control testing methods
4. Use of computer audit specialists.
5. Organization of the audit team and the approximate percentage of time spent on the audit by each member.
6. Assistance expected from the GoTriangle staff, if other than outlined in the RFP.
7. Tentative schedule for completing the audit within the specified deadlines of the RFP.
8. Specify costs using the format below for the audit year July 1, 2023 to June 30, 2024. For the two audit years which follow, list the estimated costs. The cost for the audit year ending June 30, 2024 is binding, while the second and third years are estimated costs. Cost estimates must indicate the basis for the charges and whether the amount is a “not-to-exceed” amount.
  - A. Audit firm personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour.
    - A. Estimated hours: please categorize estimated hours into the following: on-site interim work, year-end on-site work, and work performed in the auditor’s office.
    - B. Rate per hour.
    - C. Total cost for each category of personnel and for all personnel costs in total.
  - B. Travel – itemize transportation and other travel costs separately.
  - C. Cost of supplies and materials – itemize.
  - D. Other costs –identify and itemize in detail. Costs not previously identified and agreed upon may not be reimbursed.
    - 1) If applicable, note your method of determining increases in audit costs on a year to year basis
  - E. Responding Audit Firms should address how they would respond if public health concerns required the quarantine of audit staff and/or GoTriangle staff.

GoTriangle considers submittal content and completeness to be most important. Clear and effective presentation of information is preferred. Elaborate decorative, extraneous, and non-recyclable materials are strongly discouraged. The submittal shall be in printed on 8.5' x 11" paper. The cover sheet shall clearly present the project title, the Responding Audit Firm's name, and the RFP number. All printing, except for the front cover of the proposal, shall be Times New Roman, 12-point font.

Responding Audit Firms shall not make changes or revisions to their submissions after the submission deadline. It is expected that all of the principals and professional staff assigned to the project in the proposal will perform the work on the project.

### 32 Schedule of Events

The selection process will proceed as outlined below.

<i>DATE</i>	<i>EVENTS</i>
February 09, 2024	<b>RFP distributed and posted to GoTriangle website</b>
February 16, 2024	Inquiries must be received in writing by (e-mail only) to William Bryant at <a href="mailto:wbryant@gotriangle.org">wbryant@gotriangle.org</a>
February 21, 2024 <b>5:00 PM EDT</b>	Responses to all questions received will be posted on the GoTriangle website. All firms that have previously registered and downloaded the RFP documents from the GoTriangle website will be notified of responses via e-mail.
March 08, 2024 <b>10:00 AM EST</b>	<b>Proposals due at the GoTriangle Administrative Offices</b>
TBD	Review and Selection team makes recommendation to the CEO/President
TBD	Selected firm to make presentations and are interviewed by the Review and Selection Committee via Microsoft Teams.
TBD	GoTriangle Board of Trustees authorizes the CEO/President to execute a contract with the awarded firm.

**GoTriangle reserves the right to modify the procurement schedule set forth above as circumstances may warrant.**

### 33 Addenda

Any changes to this RFP document will be made by written addenda issued by GoTriangle. Upon issuance, the addenda will be considered part of the RFP document and will prevail over inconsistent or conflicting provisions contained in earlier versions of the RFP document. Addenda will be available for download from the GoTriangle website in the same manner as the RFP document. All Responding Audit Firms that downloaded the RFP will be notified via e-mail that an addendum is available for download. This process will be repeated each time an addendum is posted to the GoTriangle website.

A valid e-mail address must be provided upon download of the RFP document in order for GoTriangle to notify Responding Audit Firms of the availability of addenda. GoTriangle will not be responsible for Responding Audit Firms failing to receive notification of the availability of addenda if an invalid e-mail address or no e-mail address was provided to GoTriangle.

Responding Audit Firms shall acknowledge their receipt of all addenda in the Letter of Interest submitted with their proposal submission. As with other required documentation, proposals that fail to provide a detailed listing of addenda received may be excluded from further consideration for this solicitation.

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### 34 Questions and Clarifications

It is the desire of GoTriangle to provide the same information to all interested parties to ensure fairness and impartiality in the procurement process. To that end, GoTriangle will not respond to telephone inquiries or personal visits. Visitation by respondents or their representatives may be made to GoTriangle offices only at the pre-proposal meeting, if held. All questions are to be submitted in writing. ***Submit written questions via e-mail to the GoTriangle Procurement Administrator at the email address indicated in Section 2.2 above no later than the date and time indicated on the Schedule of Events above.*** Responses to questions will be posted on the GoTriangle website no later than the date and time indicated on the Schedule of Activities above. Answers to questions or directives to Responding Audit Firms regarding the RFP process by any GoTriangle employee other than Mr. Moore and verbal answers to questions are not binding on GoTriangle. All Responding Audit Firms that downloaded the RFP will be notified via e-mail that a RFC (Request for Clarification) is available for download on the website.

A valid e-mail address must be provided upon download of the RFP document in order for GoTriangle to notify Responding Audit Firms of the availability of a RFC. GoTriangle will not be responsible for Responding Audit Firms failing to receive notification of the availability of a RFC if an invalid e-mail address or no e-mail address, was provided to GoTriangle.

### 35 Selection Procedures

Proposals will first be reviewed for completeness and inclusion of the components specified in **Section 2.1** of this RFP document. The absence of any required information will result in exclusion from further analysis.

GoTriangle will make the award to the responsible Responding Audit Firm whose proposal is most advantageous to GoTriangle and offers the “Best Value”. Accordingly, GoTriangle may not necessarily make an award to the Responding Audit Firm with the highest technical ranking nor award to the Responding Audit Firm with the lowest Price Proposal if doing so would not be in the overall best interest of GoTriangle.

GoTriangle may waive any irregularities in any Proposal that does not prejudice other Responding Audit Firms. GoTriangle further reserves the right to negotiate with any source whatsoever. A Purchase Order or Contract may be negotiated with the Responding Audit Firm whose proposal is considered by GoTriangle in its sole discretion to be most advantageous to GoTriangle.

Proposals shall be submitted to GoTriangle on the most favorable of terms possible from the standpoint of cost, quality and technical capability. No Responding Audit Firm shall have any cause of action against GoTriangle arising out of the methods by which Proposals are assessed. The selection of the successful Responding Audit Firm shall be at the sole discretion of GoTriangle.

Submission of a Proposal indicates acceptance by the Responding Audit Firm of the conditions contained in this RFP unless clearly and specifically noted in the Responding Audit Firm’s submittal and confirmed in the Purchase Order or Contract between GoTriangle and the selected Responding Audit Firm.

Responding Audit Firms should read and fully understand the circumstances and procedures under which a Contract will be awarded. A Responding Audit Firm’s signed response to this RFP on the Proposal Form signifies its acceptance of the obligations and rights specified herein.

**GoTriangle reserves the right to reject any and all proposals.**

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### 3.6 Evaluation Criteria

The criteria outlined below are listed in order of importance and will be used in evaluating the Proposals.

No.	Criterion
1	Qualifications and Experience: Staff experience, number of staff to be on the audit team, which office to be responsible for audit and copies of LGC staff communication to the Responding Audit Firm, for audits of FY2023 clients.
2	Key Personnel: Experience and qualifications of key personnel. Availability of staff and their responsibilities in the provision of service; and adequacy training of personnel assigned to the audit.
3	Respondent's plan to conduct the audit.
4	Cost: Competitiveness of Fee Proposal
5	References from Previous Clients

**Consensus:** After each member of the evaluation committee completes his/her independent evaluations, a meeting will be convened by the Chairperson to review the evaluations. This meeting is intended to obtain a clear understanding and consensus on the strengths and weaknesses of each offeror. Committee members are expected to share their reasons for their comments and may make changes to their own scores based on the discussions in this meeting. At the conclusion of this meeting, the Chairperson will have a consensus on the strengths, weaknesses of each offeror as well as relative ranks and a recommendation for the most qualified offerors. If the committee cannot reach a consensus, individual scores shall determine the final scores and ranking.

### 3.7 Submittal Review Process

The Review and Selection Committee (Committee) will be composed of representatives from GoTriangle. The Committee will make such reviews and investigations as it considers necessary and appropriate for evaluation of the proposals. Following Committee evaluation of the proposals GoTriangle may invite Responding Audit Firm teams to make a presentation and participate in an interview. Responding Audit Firms who may be selected shall follow the Presentation and Interview Guidelines detailed in section 3.8, **Presentations and Interviews**.

The Committee will be responsible for recommending an award of contract to the President & Chief Executive Officer (CEO). Upon authorization by the GoTriangle Board of Trustees, the President & CEO or his designees will undertake contract negotiations for the audit services to be provided. Approval and award of the contract will be made by the GoTriangle Board of Trustees.

Responding Audit Firms are encouraged to submit comprehensive responses to this solicitation.

GoTriangle will not compensate or reimburse Responding Audit Firms for any costs incurred as a result of this selection process and subsequent contract negotiations.

### 3.8 Presentations and Interviews

Responding Audit Firms for this project may be invited to present to and be interviewed by the Committee. In the event of inclement weather GoTriangle may reschedule presentations and interviews. Responding Audit Firms should follow the guidelines set forth below when preparing for their interviews.

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1. The Responding Audit Firm's presentation should last a maximum of one hour, and the Committee will use additional time for the interview.
  2. The Responding Audit Firm shall provide an interview agenda and a list of names of the participants to GoTriangle staff for distribution to the Committee members. Unless specifically requested by GoTriangle no other information shall be included on the agenda.
  3. The Responding Audit Firm's presentation shall cover the following areas within the time limit:
    - a. Understanding of the Scope of Services and Engagement Objectives  
Based on the Scope of Services and the information presented in the RFP, the oral presentation shall include a thorough review of the Responding Audit Firm's perception of the engagement. Potential modifications and additional enhancements, which the Responding Audit Firm deems appropriate and necessary for the success of the project, may also be included.
    - b. Method of Approach to the Engagement  
Based on the Scope of Services and expanding upon the approach to the project provided in the RFP submission, the oral presentation shall be a factual dissertation of the Responding Audit Firm's organization, the expertise and responsibilities of key individuals, staff assignments, the Responding Audit Firm's support capabilities, and the methods developed by the Responding Audit Firm to coordinate and control projects to ensure delivery and coordination with others working on the project.
    - c. Previous Experience  
A summary of at least three (3) recent engagements that members of the Responding Audit Firm's team have completed shall be presented. Examples shall demonstrate the Responding Audit Firm's involvement in engagements as similar as possible to the Scope of Work set forth in this RFP. For each audit engagement discussed, the Responding Audit Firm shall review its objectives, the firm's approach, the schedule, current status, etc.
  4. The Responding Audit Firm shall provide an electronic copy of the presentation to GoTriangle at the conclusion of the interview.

At the conclusion of the interview process, the Committee will convene to discuss its findings and prepare its recommendation for submission to the President & CEO.

### **3.9 Proprietary Information**

Any reservations on the use of data contained in the proposal shall be clearly stated in writing. GoTriangle will attempt to comply with a Responding Audit Firm's designation of proprietary/confidential information. However, GoTriangle may not be able to withhold a record (data, document, etc.) or deny access to a record requested by an individual (i.e. "the public") when an obligation is imposed upon GoTriangle under the North Carolina Public Records Act (Act). GoTriangle's determination to withhold or disclose a record will be based upon the particular circumstances involving the record in question and whether the record may be exempted from disclosure under the Act. Records which the Responding Audit Firm considers to be trade secrets and privileged or confidential must be identified by the Responding Audit Firm as indicated above.

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### **3.10 Pre-Proposal Meeting**

See *Schedule of Events* page above for date and time of any Pre-Proposal Meeting scheduled for this RFP. Any such meeting will be held via conference call or Microsoft Teams unless otherwise stated. The purpose of this meeting is to discuss with prospective Responding Audit Firms the work to be performed and to answer questions about this RFP. The pre-proposal meeting is for information only; Responding Audit Firm attendance is not mandatory. However, interested Responding Audit Firms are strongly encouraged to attend.

## **4 IDENTIFYING AND REMEDYING CONFLICTS OF INTEREST**

### **4.1 Duty to Disclose Potential Conflicts of Interests**

- a. If a Responding Audit Firm believes that there are no conflicts of interest, the Responding Audit Firm shall submit a statement in its Proposal on the form provided in the RFP (Submittal Form, Certification Regarding Conflict of Interest), certifying that to its best knowledge and belief no conflicts of interest exist. The Responding Audit Firm must obtain the same information from potential sub-consultants prior to award of a subcontract and submit the information to GoTriangle.
- b. Failure to provide the relevant statements described above, or any additional information as may be required by GoTriangle to make its determinations, may result in disqualification of the Responding Audit Firm for award. If nondisclosure or misrepresentation is discovered after award, the resulting contract may be terminated. If after award the Responding Audit Firm discovers a conflict of interest an immediate and full disclosure shall be made in writing to GoTriangle's General Counsel.

### **4.2 Identifying and Remediating the Potential for Bias**

- a. The potential for bias exists where the Responding Audit Firm's objectivity may be impaired in the performance of the Scope of Work because of existing contracts.

### **4.3 Identifying and Remediating the Unfair Competitive Advantage**

- a. All competitive advantages are not by themselves unfair and, if an advantage is determined to be unfair because of the circumstances, it may be possible to remedy it.

## **5 GENERAL REQUIREMENTS**

### **5.1 Contract Relationship**

GoTriangle will execute a Contract for Services to be performed with the selected Responding Audit Firm. The selected Responding Audit Firm's contractual responsibility must solely rest with one Contractor or legal entity, which shall not be a subsidiary or affiliate with limited resources. Responding Audit Firm's proposal must clearly indicate the Partner or entity responsible for contract execution (**Attachment A**). Per North Carolina laws and regulations, the successful Responding Audit Firm, GoTriangle, and the LGC will execute the *Contract to Audit Accounts*, LGC Form 205.

GoTriangle will not be a party to agreements between the selected Responding Audit Firm and/or any subcontractors it may choose to employ during fulfillment of the Contract; however, the selected Responding Audit Firm shall execute fair and reasonable agreements with its subcontractors (if any) and shall provide GoTriangle with copies of said agreements not later than five (5) business days prior to



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their execution. Prior to the execution of a contract between the selected Responding Audit Firm and GoTriangle, the selected Responding Audit Firm shall provide GoTriangle with a schedule indicating the manner in which subcontractors are anticipated to participate in the engagement.

## **5.2 Disadvantaged Business Enterprise (DBE) Participation**

Pursuant to 49 C.F.R. Part 26, GoTriangle has established a Disadvantaged Business Enterprise (DBE) Program that states “GoTriangle shall not discriminate in any manner on the basis of race, color, sex or national origin, and shall take all reasonable steps to ensure that certified Disadvantaged Business Enterprises have the maximum opportunity to participate in the performance of contracts”.

In conformity with North Carolina State law, it is the policy of GoTriangle to encourage and promote the use of minority contractors, physically handicapped contractors, and women-owned businesses in the purchasing of goods and the provision of services. Responding Audit Firms are encouraged to utilize minority, handicapped and women-owned businesses to the extent possible when assembling its team.

Jamila Ormond, GoTriangle Director of Equal Opportunity Employment/Disadvantaged Business Enterprises may be reached at 919-485-7518 or jormond@GoTriangle.org with questions about GoTriangle’s DBE Program.

## **5.3 Modification and Withdrawal of Proposals**

Responding Audit Firms may without prejudice, modify or withdraw their proposal by written request provided that such request is received by GoTriangle not later than 24 hours prior to the time and date that proposals are due.

It is expected that all of the principals, partners and professional staff assigned to the proposed engagement with GoTriangle, as disclosed in the proposal, will perform the work described on behalf of GoTriangle. Changes to the principals, partners and professional staff assigned to work on behalf of GoTriangle following contract award must be submitted to GoTriangle in writing for prior approval.

GoTriangle may request additional information or clarification from any or all Responding Audit Firms. GoTriangle reserves the right to include as contractual obligations any additional requirements that arise or result from contract negotiations between GoTriangle and the successful Responding Audit Firm.

## **5.4 Proposal Rejection / Reserved Rights**

GoTriangle reserves the right to reject any or all proposals received and to re-solicit or to cancel the procurement if deemed to be in the best interest of GoTriangle. GoTriangle shall not be obligated to indicate its reasons for rejecting all proposals, for re-soliciting, or for canceling the procurement.

GoTriangle makes no representation that any contract will be awarded to a Responding Audit Firm responding to the RFP. Issuance of the RFP and receipt of proposals does not commit GoTriangle to award a contract.

GoTriangle reserves the right to waive any minor proposal informalities or irregularities that do not materially prejudice other Responding Audit Firms.

GoTriangle also reserves the right to enter into a contract with any Responding Audit Firm based solely upon its initial proposal.

Execution of a contract pursuant to this procurement is expressly dependent upon appropriation by the GoTriangle Board of Trustees of necessary funding.

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## **5.5 News Releases**

Responding Audit Firms shall not make news releases pertaining to this RFP, or the engagement to which it relates, without prior GoTriangle and Review Committee approval.

## **6 PROTEST PROCEDURES**

### **6.1 Protests Received Prior to Receipt of Proposals**

Protests concerning the procedures of this solicitation must be submitted in writing to the GoTriangle President & CEO not later than five (5) working days prior to the date set for the receipt of Proposals. Upon receipt of a protest, the President & CEO may, at his discretion, extend or postpone the deadline for receipt of Proposals. The President & CEO will answer the protest in writing not later than three (3) working days prior to the deadline date for receipt of Proposals.

### **6.2 Selection Protests**

The Review and Selection Committee recommendation will be based on the highest ranked Responding Audit Firm. GoTriangle will announce the highest ranked Responding Audit Firm. Following this announcement, a Responding Audit Firm may file a protest regarding the recommendation. A protest of the recommendation must be in writing and must be received by the GoTriangle President & CEO not later than five (5) working days after the GoTriangle Board of Trustees has authorized the President & CEO to negotiate the contract. GoTriangle will consider all protests regarding the recommended Responding Audit Firm prior to executing the contract.

### **6.3 Filing Procedures**

Any and all protests filed with the GoTriangle President & CEO shall:

1. Include the name and address of the protester.
2. Identify the procurement.
3. Contain a statement of the legal and factual grounds for the protest and any supporting documentation. The grounds for the protest must be fully supported.
4. Indicate the ruling or relief desired from GoTriangle.

Protests shall be filed with the GoTriangle President & CEO, via personal delivery or courier to 4600 Emperor Boulevard, Suite 100, Durham, NC 27703; or by mail to P.O. Box 13787, Research Triangle Park, NC 27709. The President & CEO will respond in detail to each substantive issue raised in the protest. With regard to a properly filed protest, GoTriangle's determination will be final. Violations of federal law or regulations will be handled by the complaint process stated within that law or regulation. Violations of state law, or state or local regulations will be under the jurisdiction of the appropriate state or local authorities.

## **7 COSTS AND DAMAGES**

All costs of a protest shall be the responsibility of the protestor and undertaken at the protestor's expense. GoTriangle will not be liable for damages to the Responding Audit Firm filing the protest or to any participant in the protest, on any basis, expressed or implied.



# Attachment-A

## SUBMITTAL FORM PROPOSER INFORMATION AND SIGNATURE

Firm's Legal Name/Address: \_\_\_\_\_ Date Prepared: \_\_\_\_\_

\_\_\_\_\_ Date Firm Established: \_\_\_\_\_

\_\_\_\_\_ Principal to Contact/Title: \_\_\_\_\_

\_\_\_\_\_ Business Telephone: \_\_\_\_\_

\_\_\_\_\_ Business Email: \_\_\_\_\_

Is this address the:  Main Office  Regional Office  Branch Office  Other \_\_\_\_\_

**Former Firm Name(s), if any.**      **Year Established**      **Name/Address/Telephone of Parent Company, if any**



### Corporate Structure:

- Sole Proprietorship     Corporation     Joint Venture  
 Parent Company     Partnership     Other (specify):\_\_

### Other offices of the firm:

City/State      Telephone No.      No. of personnel      Identify home office with \*

\_\_\_\_\_

\_\_\_\_\_

1. State of Incorporation: \_\_\_\_\_
2. State of North Carolina Registration#: \_\_\_\_\_
3. Federal Tax Identification#: \_\_\_\_\_
4. Acknowledge Addendum(a) by specifying Addendum(a) in spaces provided: \_\_\_\_\_

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**Certification**

The undersigned prime proposer certifies that, to the best of his/her knowledge, the information presented in this Request for Proposals is a statement of facts and that the firm has the financial capability to perform the work being applied for. The undersigned prime proposer further certifies that it knows of no personal and/or organizational conflict of interest prohibited under federal, state, and local law.

I certify (or declare) under penalty of perjury under the laws of the State of North Carolina that the foregoing is true and correct.

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Place: \_\_\_\_\_

(City and State)

**END OF FORM**

## **Attachment B**

### **Cost Proposal**

Provide objectives, methodologies, and deliverables for conducting a comprehensive audit. The audit will assess the efficiency, compliance, and overall effectiveness of HR processes and practices across all functional areas. The scope of the audit will encompass an evaluation of policies, procedures, and practices against industry best practices to identify areas for improvement and optimization.

**July 1, 2023 to June 30, 2024**

**Total Cost:** \_\_\_\_\_

**July 1, 2024 to June 30, 2025**

**Total Cost:** \_\_\_\_\_

**July 1, 2025 to June 30, 2026**

**Total Cost:** \_\_\_\_\_

**Note: Please be reminded that this attachment must be provided separately.**

**Attachment C**



**CERTIFICATION REGARDING CONFLICT OF INTEREST**

The Submitter is required to certify that performance of the work will not create any conflicts of interest or disclose any actual or potential conflicts of interest by completing and signing one of the following statements:

---

The Submitter hereby certifies that to the best of its knowledge and belief, and in accordance with GoTriangle’s “Procedures and Guidelines for Preventing Organizational Conflicts of Interest and RFP Section 2 performance of the services described in the Scope of Work will not create any conflicts of interest for the Submitter, any affiliates, any proposed subconsultants, and key personnel of any of these organizations.

DATE: \_\_\_\_\_

AUTHORIZED SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

SUBMITTER/COMPANY NAME: \_\_\_\_\_

**OR**

---

The Submitter hereby discloses the following circumstances that could give rise to a conflict of interest for the Submitter, any affiliates, any proposed subconsultants, and key personnel of any of these organizations. (Attach additional sheets as needed.)

Name of the Individual/Company to which potential conflict of interest might apply:

\_\_\_\_\_

Nature of potential conflict of interest:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Attachment C

Proposed Remedy:

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DATE: \_\_\_\_\_

AUTHORIZED SIGNATURE: \_\_\_\_\_

TITLE: \_\_\_\_\_

SUBMITTER/COMPANY NAME: \_\_\_\_\_

## Attachment D

### PROPOSER STATEMENT OF NON-COLLUSION

**BY SUBMISSION OF THIS PROPOSAL, PROPOSER AND EACH PERSON SIGNING ON BEHALF OF PROPOSER CERTIFIES AS TO ITS OWN ORGANIZATION, UNDER PENALTY OF PERJURY, THAT TO THE BEST OF HIS/HER KNOWLEDGE AND BELIEF:**

- (1) The prices of this proposal have been arrived at independently, without collusion, consultation, communication, or agreement with any other Proposer or competitor, for the purposes of restricting competition or as to any matter relating to price.
- (2) Unless otherwise required by law, the prices quoted in this proposal have not been knowingly disclosed by Proposer and will not be disclosed by Proposer directly or indirectly to any other Proposer or competitor before proposals are opened.
- (3) No attempt has been made or will be made by the Proposer to induce any other person, partnership or corporation to submit or not to submit a bid on any portion of the Project work.

**IF, FOR ANY REASON, PROPOSER CANNOT CERTIFY AS SET FORTH ABOVE, PROPOSER SHALL SO STATE AND SET FORTH THE REASONS IN DETAIL BELOW:**

Subscribed to under penalty of perjury under the laws of the State of North Carolina, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_ as the act and deed of said corporation or partnership.

---

Name (print):

Title:

Company:

# ATTACHMENT E – E VERIFY



## GOTRIANGLE E-VERIFY EMPLOYER COMPLIANCE STATEMENT

### Verify for Public Contracts: HB 786 (S.L. 2013-418)

Legislation referenced prohibits governmental units from awarding to or entering into contracts unless the contractor and the contractor's subcontractors comply with the E-Verify requirements of Article 2 of Chapter 64 of the NC General Statutes.

Contractor, hereafter Employer, understands that E-Verify is a federal program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees pursuant to federal law. Employer is defined as: Any person, business entity, or other organization that transacts business in State and that employs 25 or more employees in this State. This term does not include State agencies, counties, municipalities, or other governmental bodies.

Employer understands that Employers, as Defined Herein, Must Use E-Verify. Each employer, after hiring an employee to work in the United States, shall verify the work authorization of the employee through E-Verify in accordance with NCGS§64-26(a).

Therefore, all employers must be in compliance with the E-Verify requirements to enter into contracts with Triangle Transit.

### Now check the type of employer and complete the information.

A) **Employer with less than 25 employees**, not required to use E-Verify:

_____ Company Name	_____ Signature and Title	_____ Date
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B) **Employer with 25 or more employees** required by NC S.L.213-418 to use E-Verify:

**Yes, we comply:**

_____ Company Name	_____ Signature and Title	_____ Date
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**Attachment- F**

IFB Number (if applicable): \_\_\_\_\_

Name of Vendor or Bidder: \_\_\_\_\_  
\_\_\_\_\_

**IRAN DIVESTMENT ACT CERTIFICATION  
REQUIRED BY N.C.G.S. 143C-6A-5(a)**

---

As of the date listed below, the vendor or bidder listed above is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S. 143-6A-4.

The undersigned hereby certifies that he or she is authorized by the vendor or bidder listed above to make the foregoing statement.



---

Signature \_\_\_\_\_ Date \_\_\_\_\_

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Printed Name \_\_\_\_\_ Title \_\_\_\_\_

*Notes to persons signing this form:*

N.C.G.S. 143C-6A-5(a) requires this certification for bids or contracts with the State of North Carolina, a North Carolina local government, or any other political subdivision of the State of North Carolina. The certification is required at the following times:

- When a bid is submitted
- When a contract is entered into (if the certification was not already made when the vendor made its bid)
- When a contract is renewed or assigned

N.C.G.S. 143C-6A-5(b) requires that contractors with the State, a North Carolina local government, or any other political subdivision of the State of North Carolina must not utilize any subcontractor found on the State Treasurer's Final Divestment List.

The State Treasurer's Final Divestment List can be found on the State Treasurer's website at the address [www.nctreasurer.com/iran](http://www.nctreasurer.com/iran) and will be updated every 180 days.



## Attachment - G

### Companies Boycotting Israel Divestment Act Certification Form

RFP/RFQ Number (if applicable): \_\_\_\_\_

Name of Contracting Party or Bidder: \_\_\_\_\_  
\_\_\_\_\_

#### **COMPANIES BOYCOTTING ISRAEL DIVESTMENT ACT CERTIFICATION REQUIRED BY N.C.G.S. §147-86.81 *et seq.* \***

Pursuant to N.C.G.S. §147-86.81, any person identified as engaging in a boycott of Israel, as defined by this Act. In addition, State agencies must divest from investments in such restricted companies, determined by appearing on the Final Divestment List created by the State Treasurer pursuant to G.S. 147-86.81, is ineligible to contract with the State of North Carolina or any political subdivision of the State.

As of the date listed below, the supplier or bidder listed above is not listed on the Final Divestment List created by the State Treasurer pursuant to N.C.G.S. §147-86.81.

The undersigned hereby certifies that he or she is authorized by the contracting party or bidder listed above to make the foregoing statement.

---

Signature

Date

---

Printed Name

Title

N.C.G.S. §147-86.81 requires this certification for bids or contracts with the State of North Carolina, a North Carolina local government, or any other political subdivision of the State of North Carolina. The certification is required at the following times:

- When a bid is submitted
- When a contract is entered into (if the certification was not already made when the vendor made its bid)
- When a contract is renewed or assigned

N.C.G.S. § 147-86.81(b) requires that contractors with the State, a North Carolina local government, or any other political subdivision of the State of North Carolina must not utilize any subcontractor found on the State Treasurer's Final Divestment List.

The State Treasurer's Final Divestment List can be found on the State Treasurer's website at: <https://www.nctreasurer.com/inside-the-department/OpenGovernment/Pages/Divestment-Acts-Resources.aspx> and will be updated every 180 days.

\* Note: Enacted by Session Law 2017-193 as N.C.G.S. §147-86.81 *et seq.*

**ATTACHMENT- I**

**RFP RESPONSE CHECKLIST**

## Table of Contents

1.0 Vendor Response Checklist .....	2
2.0 Vendor Attachments.....	3

# 1.0 Proposer Response Checklist

**ALL FORMS AND REQUIRED INFORMATION BELOW MUST BE COMPLETED AND INCLUDED WHEN YOU SUBMIT YOUR PROPOSAL PACKAGE:**

**Table 1 Vendor Response Checklist**

Item #	Proposal Response Item	Completed and Provided as Instructed	
		YES <input type="checkbox"/>	NO <input type="checkbox"/>
1	A. Cover Sheet	YES <input type="checkbox"/>	NO <input type="checkbox"/>
2	B. Table of Contents	YES <input type="checkbox"/>	NO <input type="checkbox"/>
3	C. Concise Letter of Interest	YES <input type="checkbox"/>	NO <input type="checkbox"/>
4	D. Statement of Judgments	YES <input type="checkbox"/>	NO <input type="checkbox"/>
5	E. Previous Experience of Similar Scope of Work	YES <input type="checkbox"/>	NO <input type="checkbox"/>
6	F. References from Previous Clients	YES <input type="checkbox"/>	NO <input type="checkbox"/>

## 2.0 Proposer Attachments

The Proposer must complete the following table identifying all the other documents that are being attached as part of the IFB response.

**Table 2 Vendor Attachment Checklist**

Item #	Attachment Name	Attachment Provided?	
		YES <input type="checkbox"/>	NO <input type="checkbox"/>
1	A. Proposal Submittal Form (Attachment A)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
2	B. Cost Proposal (Attachment B)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
3	C. Certificate Regarding Conflict of Interest Form ( Attachment C)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
4	D Non-Collusion (Attachment D)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
4	E E-verify Form	YES <input type="checkbox"/>	NO <input type="checkbox"/>
4	F. Iran Divestment Act Form (Attachment F)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
5	G. Companies Boycotting Israel Divestment Act Form (Attachment G)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
6	H. Minimum Insurance Requirements (Attachment H)	YES <input type="checkbox"/>	NO <input type="checkbox"/>
7	I. RFP Response Checklist (Attachment I)	YES <input type="checkbox"/>	NO <input type="checkbox"/>

## **TRAVEL AND BUSINESS RELATED EXPENSE POLICY NUMBER 3.8.1**

### **3.8.1.1 POLICY PURPOSE**

The purpose of **TRAVEL AND BUSINESS RELATED EXPENSE POLICY NUMBER 3.8.1** (Policy) is to establish the overview, scope, responsibilities, and guidelines for Travel and Business Related Expenses for the Research Triangle Regional Public Transportation Authority d/b/a GoTriangle (GoTriangle).

### **3.8.1.2 POLICY OVERVIEWS**

- A. This Policy applies to all divisions of GoTriangle, GoTriangle's consultants and contractors, GoTriangle's employees (employees) and the GoTriangle Board of Trustees (Board).
- B. Board members and employees may have their Travel and Business Related Expenses reimbursed by GoTriangle subject to the limitations contained in this Policy. Under no circumstances shall duplicate reimbursement be made for that portion of a Board member's or employee's expenses paid or reimbursed from a non-GoTriangle source.
- C. All travel is contingent upon the availability of funds in the proper budget categories.
- D. A Board member, employee, or GoTriangle consultant traveling on GoTriangle business shall exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable under this Policy. Board members, employees, and GoTriangle consultants shall be responsible for unauthorized costs and any additional expenses incurred due to personal preference or convenience.

### **3.8.1.2 POLICY PRINCIPLES**

- A. All reimbursable Travel and Business Related Expenses must be generated for a business purpose. The purchase of personal items unrelated to related travel expenses will not be reimbursed by GoTriangle (e.g., room service, alcoholic beverages consumed while on company business). The application of this Policy shall be consistent throughout GoTriangle and any exceptions must be reported and reviewed by the Chief Financial Officer.
- B. The timely reporting of Travel and Business Related Expenses is important for GoTriangle to maintain accurate financial records and ensure the items purchased are recorded as expenses in the correct fiscal period. Expenses incurred during the period but not recorded in the financial records may result in the misstatement of GoTriangle's reported financial results or its failure to follow Generally Accepted Accounting Principles (GAAP). The GAAP rules require expenses to be recorded in the period that they were incurred.

### **3.8.1.4 POLICY SCOPE**

- A. With prior approval of Travel and Advance Authorization Form, GoTriangle will pay and/or reimburse for the following expenses:
  - A.1 All registration costs, including charges for any meals that are included as part of a registration fee, for a meeting, training, conference, workshop, or seminar.
  - A.2 Round trip train, bus, or coach air fare to destination and cab or transit fare between airports, hotels, and activity sites. The use of economy priced rental cars may be allowed upon prior approval by the Department Manager/Approving Authority when cost effective.
  - A.3.0 Employees on the basis of mileage for the use of a privately owned automobile (POA), providing this cost does not exceed the cost of air travel. Local travel by GoTriangle vehicles is encouraged whenever available.
    - A.3.1 For transportation by a POA, employees and Board members are eligible for reimbursement at the current U.S. General Services Administration rate per mile of travel (as updated or implemented annually by GoTriangle as the "GoTriangle Reimbursable Mileage Rate"; see **Reference A**, which is attached hereto and specifically incorporated by reference) and the actual costs of road, bridge, and ferry tolls paid.
    - A.3.2 For transportation by a POA, GoTriangle Consultants are eligible for reimbursement at the current U.S. Internal Revenue Service standard business rate per mile of travel (as updated annually by the IRS; see **Reference A**) and the actual costs of road, bridge and ferry tolls paid.
    - A.3.3 Employees, Consultants, and Board members are cautioned that use of a POA is at their own risk. In the event of an accident, the owner or operator of the vehicle is responsible for losses or damages of any kind. GoTriangle will not be responsible for any further payment other than the reimbursement detailed above.
    - A.3.4 For transportation by airline, bus, railroad, or other conveyance, the actual coach fare will be reimbursed. Ticket stubs or boarding passes must be included with expense reports.
  - A.4 The actual cost of lodging, including reasonable gratuities as shown in **Reference A**. If an activity is being held at a hotel, the employee may select that hotel for lodging. Itemized receipts are required.
  - A.5 Per Diem for meals including reasonable gratuities as shown in **Reference A**. Itemized receipts are required. However, a per diem allowance for GoTriangle consultants may be considered on a case-by-case basis; any exception(s) to the requirement for itemized receipts shall be expressly approved in writing by the Chief Financial Officer, in consultation with the Office of General Counsel.
  - A.6 Meals or banquets that are included in an activity's program or meals where the employee has no practical control over the site or food selection.

- A.7 Lunch expenses only, for day activities. Exceptions due to early arrival or late departure must be approved in advance by the Department Manager/Approving Authority.
  - A.8 Any necessary and reasonable out-of-town laundry costs only if the travel exceeds four (4) business days.
  - A.9 Expenses for extended overnight stay when significant savings may be realized. Such extended stay must be approved in advance by the Department Manager/Approving Authority.
- B. GoTriangle shall not pay for personal expenses that are unrelated to the purpose of the travel activity. Expenses such as, but not limited to, alcoholic beverages, personal telephone calls (exception, reasonable calls, 15-minute maximum), newspapers, magazines, room service (exception, Refer to Travel and Business related Expense Standard Procedure for detail), movies, premium TV channels, and other entertainment shall not be reimbursed.

#### **3.8.1.5 POLICY RESPONSIBILITIES**

- A. **A member of the Board** shall approve in advance, all requests to travel on GoTriangle business by the Board Chair, General Counsel and General Manager. Reimbursement for expenses incurred relative to this travel also requires Board member approval. GoTriangle will pay the actual costs of meals for official GoTriangle guests (including GoTriangle and non- GoTriangle employees) when accompanying the GoTriangle Board Chair, General Counsel or General Manager in the course of conducting official GoTriangle business.
- B. **The Board Chair** shall approve in advance, all requests to travel on GoTriangle business by the GoTriangle Board officers, including the Vice-Chair, Secretary, and Treasurer, and other members of the Board. Reimbursement for expenses incurred relative to this travel also requires Board Chair approval. GoTriangle will pay the actual costs of meals for official GoTriangle guests (including GoTriangle and non- GoTriangle employees) when accompanying Board members in the course of conducting official GoTriangle business.
- C. **The Department Manager/Approving Authority** (or equivalent employee performing this function) shall approve, in advance, all requests to travel on GoTriangle business made by those in his or her department. Reimbursement for expenses incurred relative to this travel also requires approval of the Department Manager/Approving Authority. Because of his or her familiarity with the purpose of the travel and the personnel involved, the Department Manager/ Approving Authority shall closely monitor expenses and question any unreasonable charges incurred.
- D. **The Finance Department** shall review all travel related transactions and advise the Department Manager/Approving Authority of any apparent deviations from these procedures.
- E. **The General Manager** shall rule on any differences of opinion in the interpretation of the terms of this Policy that cannot be resolved to the mutual satisfaction of the Department Manager/Approving Authority and the Finance Department.

#### **3.8.1.6 POLICY PRACTICE STATEMENT**

- A. Travel and Advance Authorization and Travel and Business related Expense Reports must be completed in order for an employee to be reimbursed for expenses. Refer to Travel and Business



Related Expense Standard Procedure for detail.

- B. Receipts – GoTriangle requires all receipts to be attached to the expense report for reimbursement.
- C. Per Diem Plan – GoTriangle currently provides a per diem plan for travel and entertainment expenses. **See Reference A** and refer to Travel and Business Related Expense Standard Procedure for detail.
- D. Travel and Entertainment Advances – Refer to Travel and Business Related Expense Standard Procedure for detail.
- E. Reimbursement – Refer to Travel and Business Related Expense Standard Procedure for detail.



**TRAVEL AND BUSINESS RELATED EXPENSE  
POLICY NUMBER 3.8.1**

**REFERENCE A**

**3.8.1.7 POLICY SCOPE**

- A. The GoTriangle Reimbursable Mileage Rate and the U.S. Internal Revenue Service (IRS) standard business rate per mile of travel are updated annually.
  - A.1 The GoTriangle Reimbursable Mileage Rate for Employees, Consultants, and Board members for use of a Personally Operated Automobile (POA) when used for GoTriangle business travel is updated annually.
- B. Gratuities – a reasonable dollar amount per day will be considered for reimbursement. A receipt is optional, unless included with receipt for a meal.
- C. GoTriangle Reimbursable Rates –

Region	MEALS	LODGING	MAX REIMBURSABLE RATE
<b>ZONE 1 - Midwest</b>	<b>\$60</b>	<b>\$175</b>	<b>\$235</b>
<b>ZONE 2 - Northeast</b>	<b>\$70</b>	<b>\$200</b>	<b>\$270</b>
<b>ZONE 3 – South</b>	<b>\$50</b>	<b>\$150</b>	<b>\$200</b>
<b>ZONE 5 –West</b>	<b>\$70</b>	<b>\$200</b>	<b>\$270</b>

**GoTriangle Reimbursable Region**

