



October 17, 2024

Lewiston-Nez Perce County Regional Airport Authority invites your firm to submit a proposal for audit services and for preparing and submitting the Airport Authority's annual financial report.

Companies 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:	October 31, 2024
Airport Authority will respond:	November 7, 2024
Proposal is due by 12 pm PST:	November 21, 2024
Airport Authority decision:	December 17, 2024
FY24 Financial records will be available:	January 2, 2024
Presentation of Audit Report to Authority Board of Commissioners:	March 18, 2025

Please contact me via email at 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. We look forward to the opportunity to do business with you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Isaacs".

Mike Isaacs
Airport Director



Request for Proposals

for

FY24 Auditing Services

I. Invitation

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, November 21, 2024, at 12:00 p.m.** in the Airport Administration Office of the Lewiston-Nez Perce County Regional Airport.

II. Background

Lewiston-Nez Perce County Regional Airport Authority was created under Idaho Code Section 67-2328 in April 2010 by a 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 90,000 airline customers and tens of thousands of general aviation, corporate and business aviation customers every year. Staff at present includes 10 full-time and two part-time employees. The current annual operating budget is approximately two million dollars and the fiscal year begins October 1st and ends on September 30th.

The Airport Authority Board of Commissioners is comprised of five members, two appointed by the City of Lewiston, two appointed by Nez Perce County, and one appointed by the airport authority commissioners who are committed to providing the highest quality and safest airport possible to the residents of the region.

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:	October 31, 2024
Airport Authority will respond:	November 7, 2024
Proposal is due 12pm PST:	November 21, 2024
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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 six (6) original copies and one (1) electronic copy

- 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) and Passenger Facility Charge (PFC) Program

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 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 services to comparable government entities.
- b. Disclose the services provided to any related governmental entities.
- 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 the audit; 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. Finally, discuss the communication process used by the firm to discuss issues with airport management and the Airport Board.
- g. Identify if your company has missed Single Audit deadlines imposed by the FAA.
- h. Outline your fee proposal based on the estimated hours to complete the engagement for the audit, with whatever guarantees can be given regarding an increase in future years.
- i. Delineate your standard billing rates for classes of professional personnel.

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

VI. Submitting the Proposal

Please send an original, 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

Proposals will be evaluated on a qualitative basis to include:

1. Thorough review of your submittal
2. Your firm's peer review report and related materials
3. Potential interview with senior management personnel to be assigned to our organization
4. Results of reviews with proposals from other companies
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, 2023, through September 30, 2024. The contract may be renewed for four (4) additional one-year terms at the Airport Authority's discretion.

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 or 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.