



603 W. Linden St.

Allentown, PA 18101

www.allentownparking.com

Allentown Parking Authority (APA) Allentown, Pennsylvania

REQUEST FOR PROPOSAL (RFP) Financial Auditing Services

Issued: August 4, 2025

I. STATEMENT OF PURPOSE

The Allentown Parking Authority ("APA") is soliciting sealed proposals from qualified Certified Public Accounting firms ("Vendor" or "Proposer") to perform comprehensive financial auditing services. The selected Vendor will conduct independent audits of APA's financial statements and internal controls in accordance with all applicable Government Auditing Standards, ensuring full regulatory compliance and financial transparency.

II. BACKGROUND

APA manages eight (8) parking facilities, ~1,500 on-street metered spaces, and associated financial operations, including permit issuance, citation enforcement, debt servicing, and revenue collection. APA must comply with the auditing standards set forth by the Governmental Accounting Standards Board (GASB) and the Commonwealth of Pennsylvania. Accurate financial auditing supports APA's accountability, enables effective governance, and enhances public trust.

III. SCOPE OF WORK

The Vendor shall provide all labor, supervision, planning, and technical expertise necessary to perform the following services:

A. ANNUAL FINANCIAL STATEMENT AUDIT

- Conduct an independent audit of APA's annual financial statements in accordance with GASB and GAAS.

- Evaluate internal controls over financial reporting and provide recommendations for improvement.
- Issue an opinion on the fairness of presentation and material accuracy.

B. COMPLIANCE AUDITS & INTERNAL CONTROLS

- Perform tests of compliance with applicable laws, contracts, and grant agreements.
- Assess risk exposure and adequacy of APA's internal control systems.
- Provide an internal controls review report with actionable findings and recommendations.

C. SINGLE AUDIT (IF APPLICABLE)

- Conduct a Single Audit in accordance with OMB Uniform Guidance (2 CFR Part 200) if federal funds thresholds are met.
- Submit required audit packages to the Federal Audit Clearinghouse.

D. MANAGEMENT CONSULTATION & TECHNICAL ASSISTANCE

- Provide periodic consultation on accounting best practices and updates on GASB pronouncements.
- Respond to questions from the Board of Directors and executive staff regarding audit findings.

E. PRESENTATION TO BOARD OF DIRECTORS

- Deliver findings to APA Board in a formal presentation.
- Attend at least one board meeting annually to summarize audit results and field questions.

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IV. ESTIMATED SCHEDULE OF EVENTS

Event	Date (Tentative)
Release of RFP	August 4, 2025
Vendor Inquiries Due	August 15, 2025 – 4:00 PM ET
Responses to Inquiries Posted	August 22, 2025
Proposals Due	September 12, 2025 – 2:00 PM ET
Evaluation & Shortlisting	September 22, 2025
Interviews / Presentations (if needed)	September 29–30, 2025
Selection & Contract Negotiation	October 6, 2025
Anticipated Project Kickoff	November 3, 2025

V. PROJECT REQUIREMENTS (OBJECTIVES)

- Deliver audit services that are accurate, timely, and compliant with relevant standards.
- Identify opportunities to improve APA’s financial practices.
- Provide independent assurance to APA stakeholders regarding financial health and controls.
- Ensure seamless transition and knowledge transfer in subsequent fiscal years.

VI. VENDOR REQUIREMENTS

- CPA firm licensed in Pennsylvania and qualified under applicable professional standards.
- Demonstrated experience conducting government or municipal audits.
- Provide three (3) references from the past ten (10) years.
- Submit bios of key personnel and disclose any subcontractors.
- Maintain \$1 million minimum professional liability insurance.

- No conflict of interest with APA operations or personnel.

VII. PROPOSAL FORMAT GUIDELINES

Section A – Cover Letter

- Include summary of services, acknowledgment of RFP terms, and main point of contact.

Section B – Background & Project Summary

- Describe understanding of APA and the importance of robust financial auditing.

Section C – Methodology & Work Plan

- Outline proposed audit approach, timeline, deliverables, and QA procedures.

Section D – Qualifications & References

- Detail firm experience, recent relevant engagements, and credentials.

Section E – Financials, Disclosures & Conflicts of Interest

- Submit fiscal reports, disclose litigation history (past 5 years), and any potential conflicts.

Section F – Required Forms & Certifications

- Include Non-Collusion Affidavit (attached @ **Page 7**), W9, and any applicable employment verification documents. Employment verification documents should follow state-approved format.

Section G - Cost Proposal

- Clearly itemize costs by service area, including hourly rates, travel, and out-of-pocket expenses.

VIII. PROPOSAL NOTES

- Supplemental materials such as sample audit reports and firm brochures may be included.
- Any deviations from RFP specifications must be clearly identified and justified.
- APA is not liable for proposal preparation or submission costs.

- All proposals are subject to public disclosure under the Pennsylvania Right-to-Know Law (65 P.S. § 67.101 et seq.). Proprietary or confidential information must be clearly marked.
- Submission does not guarantee contract award.

IX. SUBMISSION REQUIREMENTS

Submit seven (7) hardcopy proposals (one original with wet signatures) and one (1) electronic copy (USB) by the Proposal Due date to:

Proposers are encouraged to submit all documents electronically in PDF format, in addition to the required USB. This will support the APA's sustainability and efficiency goals.

Allentown Parking Authority

Attn: Jonathan Haney, Executive Director
603 W. Linden St.
Allentown, PA 18101

Label envelope: "APA Financial Auditing Services Proposal 2025"

No faxed or emailed submissions will be accepted. Late submissions will be returned unopened.

X. RESERVATION OF APA RIGHTS

APA reserves the right to reject any or all proposals, waive informalities, request clarification, or cancel this RFP in whole or in part in the best interest of the organization.

XI. AWARD PROCESS & CONTRACT NEGOTIATIONS

APA will notify the selected Vendor in writing and commence negotiations. If agreement is not reached within thirty (30) days, APA may negotiate with the next highest-ranked proposer.

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XII. EVALUATION CRITERIA

Criterion	Weight
Project Understanding & Approach	15%
Relevant Experience & Performance	20%
Qualifications of Personnel	20%
Schedule & Capacity to Perform	20%
Cost	25%

END OF RFP

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NON-COLLUSION AFFIDAVIT

I, the undersigned, certify under penalty of perjury that:

1. I am authorized to submit this proposal on behalf of the Proposer identified below.
2. This proposal has been arrived independently and without collusion, consultation, communication, or agreement with any other Proposer or competitor for the purpose of restricting competition.
3. No attempt has been made or will be made by the Proposer to induce any other individual or entity to submit or not to submit a proposal for the purpose of limiting competition.
4. The contents of this proposal have not been knowingly disclosed and will not be disclosed prior to the submission deadline to any other Proposer or potential competitor.

Name of Proposer: _____

Authorized Representative (print): _____

Title: _____

Signature: _____

Date: _____

This affidavit is submitted under penalty of perjury under the laws of the Commonwealth of Pennsylvania.