Mississippi Coast Transit Authority

Request for Proposal – Professional Auditing Services

Request# CTA-0225

MS Coast Transportation Authority (CTA) is requesting proposals to engage an independent auditor to perform financial and compliance audits for a defined period of three (3) years – Fiscal Years 2025, 2026, 2027 in accordance with generally accepted auditing standards, including all Uniform Guidance audit reporting requirements.

CTA receives federal funds from Federal Transit Administration (FTA), state funds from MS Department of Transportation (MDOT) as well as local cities and counties.

This procurement is being conducted as a competitive proposal process in accordance with FTA Circular 4220.1F and 2 C.F.R. Part 200, Subpart D (Sect. 200.320(b)(2)). By submitting a proposal, the firm agrees to comply with all applicable Federal Transit Administration Certifications and Assurances for Federal Transit Administration Assistance Programs.

Questions, objections, or comments concerning this RFP must be submitted via email, personal delivery, or registered mail and will be considered as received only upon actual receipt. All inquiries must be received no later than **December 22, 2025,** and should be addressed to:

Coast Transit Authority
Ashley Seymour
Director of Administration/Finance
333 DeBuys Rd
Gulfport, MS 39507
Phone: 228-896-8080 ext. 204
Email: aseymour@coasttransit.com

---

1. RFP Schedule / Timetable

- Issuance of RFP – December 11, 2025
- Deadline for questions / clarifications – December 22, 2025
- Proposal due date – January 12, 2026
- Contract award date – No later than January 20, 2026
- Engagement start date – Determined at time of award

Proposal due date is January 12, 2026, and should be addressed and delivered to:

Coast Transit Authority
Ashley Seymour
Director of Administration/Finance
333 DeBuys Rd
Gulfport, MS 39507
Phone: 228-896-8080 ext. 204

2. Period of Engagement & Term

- Years to be audited - FY2025, FY2026, FY2027, with optional renewals for up to two additional years
- Awarding further years is contingent upon satisfactory performance, continued funding, and board / management approval.

3. Scope of Work / Services to Be Provided

Some typical elements include:

3.1 Audit Standards & Compliance

- Audits must be performed in accordance with **generally accepted auditing standards (GAAS)**.
- Audits must include a **Single Audit** under **2 C.F.R. Part 200, Subpart F (Uniform Guidance)**.
- The auditor must have (or provide) evidence of an external peer review and its results.
- The auditor must maintain independence as defined under applicable auditing standards.

3.2 Financial Audit

- Audit and issue opinion on the organization's basic financial statements (balance sheet / statement of net assets, statement of revenues & expenses, cash flows, etc.).
- Evaluate the accounting policies, estimates, disclosures, and overall presentation of the financials.
- Assess internal control over financial reporting; test transactions to assure compliance with accounting and internal control.

3.3 Compliance & Federal Awards Audit

- Examine compliance with laws, regulations, and terms/conditions of federal awards that may have direct and material effects on major programs.
- Test internal controls over compliance and perform substantive procedures as needed.
- Identify "major programs" per Uniform Guidance, perform risk assessment, and issue compliance opinions (or disclaimers) on major programs.
- Prepare the **Data Collection Form (SF-SAC)** and submit to the Federal Audit Clearinghouse, as required.
- Review and report on schedule of expenditures of federal awards (SEFA).
- If the entity has smaller federal programs not rising to "major" threshold, the auditor may be required to examine them or perform limited procedures.
- Evaluate the entity's compliance with **14 types of compliance requirements** (e.g. Allowable Costs, Period of Availability, Reporting, Matching, etc.), consistent with the OMB Compliance Supplement.

3.4 Reporting & Deliverables

- Draft audit report, management letter, internal control findings, and other communication with management and governance (e.g. Board or Audit Committee).
- Final audit reports, opinions, and required compliance reports.

- Presentation to Board no later than the June Board meeting (typically 3rd Thursday of the month).
- Submission of required federal forms and any additional federal or grantor-specific reporting not later than June 30th of each year as required by FTA.
- Provide bound copies to Board as well as electronic copies to staff.

3.5 Other Services (if applicable)

- Assistance in preparing or reviewing financial statements, accruals, adjusting journal entries, or footnote disclosures.
- Consultation on new or complex accounting or compliance matters.

4. Proposal Requirements / Submission Instructions

Require the bidder to include:

- Cover letter / executive summary.
- Firm background, size, ownership, structure.
- Experience with similar clients, especially with federal funding and single audits.
- Resumes of key personnel proposed (partners, managers, staff) including descriptions of their experience and professional credentials.
- References (including contact information) for previous clients, ideally with federal audit experience.
- Description of audit approach and methodology (risk assessment, sampling, etc.).
- Work plan / timeline showing major phases / milestones.
- Proposed fee schedule and cost breakdown (e.g. labor, travel, out-of-pocket).
- Evidence of peer review and quality control processes.
- CPA License and Firm registration with MS State Board of Public Accountancy
- Copy of the most recent peer review report, with indication of any deficiencies and corrective actions.
- Disclosure of any conflicts of interest, disciplinary actions, or restrictions.
- Insurance coverage (e.g. professional liability).
- Certification of Independent Price Determination.

5. Evaluation Criteria

Proposals will be scored and evaluated on the following factors:

- Technical competence / audit approach (risk assessment, methodology) (20 points)
- Experience with federal audits / single audits (15 points)
- Qualifications of personnel (15 points)
- Past performance / references (10 points)
- Cost / fee structure (10 points)
- Demonstrated independence and quality control processes (10 points)
- Responsiveness to RFP requirements (10 points)
- Ability to meet schedule / deadlines (10 points)

Note: Price is not the sole determining factor but will be considered with the technical factors included above.

6. Procurement / Legal Terms & Conditions

- CTA reserves the right to reject any or all proposals.
- All submissions will be confidential.

7. Conflict of Interest

No employee, officer, or agent of CTA shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Please see Attachment 2 for more information.

8. Appendices / Attachments

- Attachment 1 - Federally Required Contract Clauses
- Attachment 2 – Conflict of Interest
- Attachment 3 – Affirmation of Agreement
- Attachment 4 – Certification of Debarment/Suspension

ATTACHMENT #1

FEDERALLY REQUIRED CONTRACT CLAUSES (for Professional Services)

- No Federal Government Obligation to Third Parties.
  CTA and Contractor acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the underlying Contract, absent the express written consent by the Federal Government, the Federal Government is not a party to this Contract and shall not be subject to any obligations or liabilities to the Recipient, Contractor or any other party (whether or not a party to that contract) pertaining to any matter resulting from the underlying Contract. The Contractor agrees to include the above clause in each subcontract financed in whole or in part with Federal assistance provided by the FTA. It is further agreed that the clause shall not be modified, except to identify the subcontractor who will be subject to its provisions.

- Program Fraud and False or Fraudulent Statements or Related Acts
  The Contractor acknowledges that the provisions of the Program Fraud Civil Remedies Act of 1986, as amended, 31 U.S.C. § 3801 *et seq*. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. part 31, apply to its actions pertaining to this Project. Upon execution of the underlying contract, the Contractor certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, it may make, or causes to be made, pertaining to the underlying contract or the FTA assisted project for which this contract work is being performed. In addition to other penalties that may be applicable, the Contractor further acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986 on the Contractor to the extent the Federal Government deems appropriate.
  The Contractor also acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification to the Federal Government under a contract connected with a project that is financed in whole or in part with Federal assistance originally awarded by FTA under the authority of 49 U.S.C. chapter 53, the Government reserves the right to impose the penalties of 18 U.S.C. § 1001 and 49 U.S.C. § 5323(l) on the Contractor, to the extent the Federal Government deems appropriate.

- Access to Records and Reports
  a. Record Retention. The Contractor will retain, and will require its subcontractors of all tiers to retain, complete and readily accessible records related in whole or in part to the contract, including, but not limited to, data, documents, reports, statistics, sub-agreements,
  b. Retention Period. The Contractor agrees to comply with the record retention requirements in accordance with 2 C.F.R. § 200.333. The Contractor shall maintain all books, records, accounts, and reports required under this Contract for a period of at not less than three (3) years after the date of termination or expiration of this Contract, except in the event of litigation or settlement of claims arising from the performance of this Contract, in which case records shall be maintained until the disposition of all such litigation, appeals, claims or exceptions related thereto.
  c. Access to Records. The Contractor agrees to provide sufficient access to FTA and its contractors to inspect and audit records and information related to performance of this contract as reasonably may be required.
  d. Access to the Sites of Performance. The Contractor agrees to permit FTA and its contractors' access to the sites of performance under this contract as reasonably may be required.

- Notice of Federal Regulations and Changes
  The Bidder's attention is called to the fact that this project is subject to a financial assistance contract between CTA and FTA. Federal laws, regulations, and directives may change and that the changed provisions will apply to the Project. The contractor shall at all times comply with all applicable Federal regulations, policies, procedures, and directives, including without limitation those listed directly or by reference in the FTA Master Agreement 2019, as they may be amended or promulgated from time to time during the term of this contract. Contractor's failure to comply shall constitute a material breach of this contract.

- Civil Rights and Equal Opportunity
  CTA is an Equal Opportunity Employer. As such, CTA agrees to comply with all applicable Federal civil rights laws and implementing regulations. Apart from inconsistent requirements imposed by Federal laws or regulations, CTA agrees to comply with the requirements of 49 U.S.C. § 5323(h) (3) by not using any Federal assistance awarded by FTA to support procurements using exclusionary or discriminatory specifications. Under this Agreement, the Contractor shall at all times comply with the following requirements and shall include these requirements in each subcontract entered into as part thereof.

  1. **Nondiscrimination**. In accordance with Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, national origin, sex, disability, or age. In addition, the Contractor agrees to comply with applicable Federal implementing regulations and other implementing requirements FTA may issue.

  2. **Race, Color, Religion, National Origin, Sex.** In accordance with Title VII of the Civil Rights Act, as amended, 42 U.S.C. § 2000e *et seq*., and Federal transit laws at 49 U.S.C. § 5332, the Contractor agrees to comply with all applicable equal employment opportunity requirements of U.S. Department of Labor (U.S. DOL) regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," 41 C.F.R. chapter 60, and Executive Order No. 11246, "Equal Employment Opportunity in Federal Employment," September 24, 1965, 42 U.S.C. § 2000e note, as amended by any later Executive Order that amends or supersedes it, referenced in 42 U.S.C. § 2000e note. The Contractor agrees to take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, national origin, or sex (including sexual orientation and gender identity). Such actions shall include, but not be limited to, the following: employment, promotion, demotion or transfer, recruitment or recruitment advertising, layoff, or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

  3. **Age.** In accordance with the Age Discrimination in Employment Act, 29 U.S.C. §§ 621634, U.S. Equal Employment Opportunity Commission (U.S. EEOC) regulations, "Age Discrimination in Employment Act," 29 C.F.R. part 1625, the Age Discrimination Act of 1975, as amended, 42 U.S.C. § 6101 *et seq*., U.S. Health and Human Services regulations, "Nondiscrimination on the Basis of Age in Programs or Activities Receiving Federal Financial Assistance," 45 C.F.R. part 90, and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees to refrain from discrimination against present and prospective employees for reason of age. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

  4. **Disabilities**. In accordance with section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794, the Americans with Disabilities Act of 1990, as

amended, 42 U.S.C. § 12101 *et seq*., the Architectural Barriers Act of 1968, as amended, 42 U.S.C. § 4151 *et seq*., and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against individuals on the basis of disability. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

- Disadvantaged Business Enterprise

  a. Contract Assurance. The contractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR 26 in the award and administration of DOT assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in termination of this contract or such other remedy as CTA deems appropriate.

  b. Prompt Payment. The prime contractor agrees to pay each subcontractor (if any) under this prime contract for satisfactory performance of its contract no later than 30 days from the receipt of each payment the prime contractor receives from CTA. The prime contractor agrees further to return retainage payments to each subcontractor within 30 days after the subcontractor's work is satisfactorily completed. Any delay or postponement of payment from the above referenced time frame may occur only for good cause following written approval of CTA. This clause applies to both DBE and non-DBE subcontractors. Prime contractors will include in their subcontracts, language use of appropriate alternative dispute resolution mechanisms to resolve payment disputes. Appropriate penalties will be enforced for failure to comply with the terms and conditions which CTA has set. Prime contractor will not be reimbursed for work performed by subcontractors unless and until the prime contractor ensures that the subcontractors are promptly paid for the work they have performed.

  c. CTA encourages participation by Disadvantaged Business Enterprises (DBEs) in all federally funded contracts. Firms certified as DBEs under 49 CFR Part 26 are encouraged to submit proposals.

- Incorporation of Federal Transit Administration (FTA) Terms

  The preceding provisions include, in part, certain Standard Terms and Conditions required by DOT, whether or not expressly set forth in the preceding contract provisions. All contractual provisions required by DOT, as set forth in FTA Circular 4220.1F, revised July 29, 2009, are hereby incorporated by reference. Anything to the contrary herein notwithstanding, all FTA mandated terms shall be deemed to control in the event of a conflict with other provisions contained in the Agreement. The Contractor shall not perform any act, fail to perform any act, or refuse to comply with any CTA requests which would cause CTA to be in violation of the FTA terms and conditions.

- Debarment, Suspension, Ineligibility and Voluntary Exclusion

  The Contractor shall comply and facilitate compliance with U.S. DOT regulations, "Nonprocurement Suspension and Debarment," 2 C.F.R. part 1200, which adopts and supplements the U.S. Office of Management and Budget (U.S. OMB) "Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," 2 C.F.R. part 180. These provisions apply to each contract at any tier of $25,000 or more, and to each contract at any tier for a federally required audit (irrespective of the contract amount), and to each contract at any tier that must be approved by an FTA official irrespective of the contract amount. As such, the Contractor shall verify that its principals, affiliates, and subcontractors are eligible to participate in this federally funded contract and are not presently declared by any Federal department or agency to be:

  a. Debarred from participation in any federally assisted Award;
  b. Suspended from participation in any federally assisted Award;
  c. Proposed for debarment from participation in any federally assisted Award;
  d. Declared ineligible to participate in any federally assisted Award;

e. Voluntarily excluded from participation in any federally assisted Award; or
f. Disqualified from participation in any federally assisted Award.

By signing and submitting its bid or proposal, the bidder or proposer certifies as follows:
The certification in this clause is a material representation of fact relied upon by CTA. If it is later determined by CTA that the bidder or proposer knowingly rendered an erroneous certification, in addition to remedies available to CTA, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. part 180, subpart C, as supplemented by 2 C.F.R. part 1200, while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

- Federal Tax Liability and Recent Felony Convictions.
  - Transactions Prohibited.

a. The Recipient agrees that, prior to entering into any Third Party Agreement with any private corporation, partnership, trust, joint-stock company, sole proprietorship, or other business association, the Recipient will obtain from the prospective Third Party Participant a certification that the Third Party Participant— (A) Does not have any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability; and (B) Was not convicted of the felony criminal violation under any Federal law within the preceding 24 months. 26

b. If the prospective Third Party Participant cannot so certify, the Recipient agrees to refer the matter to FTA and not to enter into any Third Party Agreement with the Third Party Participant without FTA's written approval.

  - Flow-Down. The Recipient agrees to require all Third Party Participants to flow this requirement down to participants at all lower tiers, without regard to the value of any subagreement.

- Prohibition on certain telecommunications and video surveillance equipment or services.
  a. Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:
     1. Procure or obtain covered telecommunications equipment or services;
     2. Extend or renew a contract to procure or obtain covered telecommunications equipment or services; or
     3. Enter into a contract (or extend or renew a contract) to procure or obtain covered telecommunications equipment or services.
  b. As described in section 889 of Public Law 115-232, "covered telecommunications equipment or services" means any of the following:
     1. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities);
     2. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);
     3. Telecommunications or video surveillance services provided by such entities or using such equipment;
     4. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of

Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country;

c. For the purposes of this section, "covered telecommunications equipment or services" also include systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.
d. In implementing the prohibition under section 889 of Public Law 115-232, heads of executive agencies administering loan, grant, or subsidy programs must prioritize available funding and technical support to assist affected businesses, institutions, and organizations as is reasonably necessary for those affected entities to transition from covered telecommunications equipment or services, to procure replacement equipment or services, and to ensure that communications service to users and customers is sustained.
e. When the recipient or subrecipient accepts a loan or grant, it is certifying that it will comply with the prohibition on covered telecommunications equipment and services in this section. The recipient or subrecipient is not required to certify that funds will not be expended on covered telecommunications equipment or services beyond the certification provided upon accepting the loan or grant and those provided upon submitting payment requests and financial reports.
f. For additional information, see section 889 of Public Law 115-232 and § 200.471.

- Energy Conservation
  The contractor agrees to comply with mandatory standards and policies relating to energy efficiency, which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act. In April 2013, HB 1266 was signed into law setting the mandatory energy code standard for commercial and state-owned buildings as ASHRAE 90.1.2010.

- Clean Air Act and Federal Water Pollution Control Act
  The Contractor agrees: 1) It will not use any violating facilities; 2) It will report the use of facilities placed on or likely to be placed on the U.S. EPA "List of Violating Facilities;" 3) It will report violations of use of prohibited facilities to FTA; and 4) It will comply with the inspection and other requirements of the Clean Air Act, as amended, (42 U.S.C. §§ 7401 – 7671q); and the Federal Water Pollution Control Act as amended, (33 U.S.C. §§ 1251-1387).

- Safe Operation of Motor Vehicle
  a. Seat Belt Use. The Contractor is encouraged to adopt and promote on-the-job seat belt use policies and programs for its employees and other personnel that operate company-owned vehicles, company-rented vehicles, or personally operated vehicles. The terms "company-owned" and "company-leased" refer to vehicles owned or leased either by the Contractor or CTA.
  b. Distracted Driving. The Contractor agrees to adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while using an electronic device supplied by an employer, and driving a vehicle the driver owns or rents, a vehicle Contractor owns, leases, or rents, or a privately-owned vehicle when on official business in connection with the work performed under this agreement.

- Special Notification Requirements for States.
  a. Types of Information. To the extent required under federal law, the State, as the Recipient, agrees to provide the following information about federal assistance awarded for its State Program, Project, or related activities:
  1. The Identification of FTA as the federal agency providing the federal assistance for a State Program or Project;
  2. The Catalog of Federal Domestic Assistance Number of the program from which the federal assistance for a State Program or Project is authorized; and
  3. The amount of federal assistance FTA has provided for a State Program or Project.

b. Documents. The State agrees to provide the information required under this provision in the following documents:

1. applications for federal assistance,
2. requests for proposals or solicitations,
3. forms,
4. notifications,
5. press releases, and
6. other publications.

- Domestic preferences for procurements.

a. The recipient or subrecipient should, to the greatest extent practicable and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards, contracts, and purchase orders under Federal awards.

b. For purposes of this section:

1. "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

2. "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

c. Federal agencies providing Federal financial assistance for infrastructure projects must implement the Buy America preferences set forth in 2 CFR part 184.

- Procurement of recovered materials.

a. A recipient or subrecipient that is a State agency or agency of a political subdivision of a State and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976 as amended, 42 U.S.C. 6962. The requirements of Section 6002 include procuring only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

b. The recipient or subrecipient should, to the greatest extent practicable and consistent with law, purchase, acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water efficient; and are sustainable. This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products. See Executive Order 14057, section 101, Policy.

- Buy American – Supplies

a. Definitions. As used in this clause

Commercially available off-the-shelf (COTS) item

1. Means any item of supply (including construction material) that is:
(i). A commercial product (as defined in paragraph (1) of the definition of "commercial product" at Federal Acquisition Regulation (FAR) 2.101);
(ii). Sold in substantial quantities in the commercial marketplace; and

(iii) Offered to the Government, under a contract or subcontract at any tier, without modification, in the same form in which it is sold in the commercial marketplace; and

2. Does not include bulk cargo, as defined in 46 U.S.C. 40102(4), such as agricultural products and petroleum products.

Component means an article, material, or supply incorporated directly into an end product.

Cost of components means:

a. For components purchased by the Contractor, the acquisition cost, including transportation costs to the place of incorporation into the end product (whether or not such costs are paid to a domestic firm), and any applicable duty (whether or not a duty-free entry certificate is issued); or

b. For components manufactured by the Contractor, all costs associated with the manufacture of the component, including transportation costs as described in paragraph one (1) of this definition, plus allocable overhead costs, but excluding profit. Cost of components does not include any costs associated with the manufacture of the end product.

Critical component means a component that is mined, produced, or manufactured in the United States and deemed critical to the U.S. supply chain. The list of critical components is at FAR 25.105 .

Domestic end product means:

a. For an end product that does not consist wholly or predominantly of iron or steel or a combination of both-

1. An unmanufactured end product mined or produced in the United States;

2. An end product manufactured in the United States, if

The cost of its components mined, produced, or manufactured in the United States exceeds 60 percent of the cost of all its components, except that the percentage will be 65 percent for items delivered in calendar years 2024 through 2028 and 75 percent for items delivered starting in calendar year

2029. Components of foreign origin of the same class or kind as those that the agency determines are not mined, produced, or manufactured in sufficient and reasonably available commercial quantities of a satisfactory quality are treated as domestic. Components of unknown origin are treated as foreign. Scrap generated, collected, and prepared for processing in the United States is considered domestic; or

The end product is a COTS item; or

b. For an end product that consists wholly or predominantly of iron or steel or a combination of both, an end product manufactured in the United States, if the cost of foreign iron and steel constitutes less than 5 percent of the cost of all the components used in the end product. The cost of foreign iron and steel includes but is not limited to the cost of foreign iron or steel mill products (such as bar, billet, slab, wire, plate, or sheet), castings, or forgings utilized in the manufacture of the end product and a good faith estimate of the cost of all foreign iron or steel components excluding COTS fasteners. Iron or steel components of unknown origin are treated as foreign. If the end product contains multiple components, the cost of all the materials used in such end product is calculated in accordance with the definition of "cost of components".

End product means those articles, materials, and supplies to be acquired under the contract for public use. Fastener means a hardware device that mechanically joins or affixes two or more objects together. Examples of fasteners are nuts, bolts, pins, rivets, nails, clips, and screws. Foreign end product means an end product other than a domestic end product.

Foreign iron and steel means iron or steel products not produced in the United States. Produced in the United States means that all manufacturing processes of the iron

or steel must take place in the United States, from the initial melting stage through the application of coatings, except metallurgical processes involving refinement of steel additives. The origin of the elements of the iron or steel is not relevant to the determination of whether it is domestic or foreign. Predominantly of iron or steel or a combination of both means that the cost of the iron and steel content exceeds 50 percent of the total cost of all its components. The cost of iron and steel is the cost of the iron or steel mill products (such as bar, billet, slab, wire, plate, or sheet), castings, or forgings utilized in the manufacture of the product and a good faith estimate of the cost of iron or steel components excluding COTS fasteners. Steel means an alloy that includes at least 50 percent iron, between 0.02 and 2 percent carbon, and may include other elements. United States means the 50 States, the District of Columbia, and outlying areas.

41 U.S.C. chapter 83, Buy American, provides a preference for domestic end products for supplies acquired for use in the United States. In accordance with 41 U.S.C. 1907, the domestic content test of the Buy American statute is waived for an end product that is a COTS item (see 12.505(a)(1)), except that for an end product that consists wholly or predominantly of iron or steel or a combination of both, the domestic content test is applied only to the iron and steel content of the end product, excluding COTS fasteners.

Offerors may obtain from the Contracting Officer a list of foreign articles that the Contracting Officer will treat as domestic for this contract.

The Contractor shall deliver only domestic end products except to the extent that it specified delivery of foreign end products in the provision of the solicitation entitled "Buy American Certificate."

- Termination for Convenience
  CTA may terminate this contract, in whole or in part, at any time by written notice to the Contractor when it is in CTA's best interest. The Contractor shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Contractor shall promptly submit its termination claim to CTA to be paid the Contractor. If the Contractor has any property in its possession belonging to CTA, the Contractor will account for the same and dispose of it in the manner CTA directs.

- Termination for Default [Breach or Cause]
  If the Contractor does not deliver supplies in accordance with the contract delivery schedule, or if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, CTA may terminate this contract for default. Termination shall be affected by serving a Notice of Termination on the Contractor setting forth the manner in which the Contractor is in default. The Contractor will be paid only the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract. If it is later determined by CTA that the Contractor had an excusable reason for not performing, such as a strike, fire, or flood, events which are not the fault of or are beyond the control of the Contractor, CTA, after setting up a new delivery of performance schedule, may allow the Contractor to continue work, or treat the termination as a Termination for Convenience.

ATTACHMENT 2

CONFLICT OF INTEREST POLICY

As a General Policy, Coast Transit Authority (CTA) seeks to prevent and avoid any conflicts of interest in the conduct of its business operations and to avoid any appearance of such conflicts to the public it services. The CTA has the duty to place the interests of CTA foremost in any dealings on behalf of the organization and has a continuing responsibility to comply with this Policy.

In order to comply with this Policy, it is expected that:

If a Board of Commissioners member has an interest in a proposed transaction with CTA in the form of a significant personal or organizational financial interest in the transaction or holds a position as trustee, director, officer or staff member in such organization or business, he or she must make full disclosure of such interest before any discussion or negotiation of such transaction. The disclosure shall be recorded in the minutes of the meeting.

Any Board of Commissioners member who has a potential conflict of interest with respect to any matter coming before the Board of Commissioners shall not participate in any discussion of or vote in connection with the matter. The disclosure shall be recorded in the minutes of the meeting.

Any Board of Commissioners member who gains privileged information by virtue of his or her role as a member shall not use that privileged information for personal or professional gain.

This Policy shall be distributed at the beginning of the term of each board member. A signature in the designated space at the bottom of this Policy will indicate that board members' agreement to abide by this Policy to the best of his or her ability. Noncompliance with the intent and spirit of this Conflict of Interest Policy may result in action deemed appropriate by the Board of Commissioners.

This Policy may be revised or amended as determined appropriate by the CTA Board of Commissioners.

I have read the above statement of policy regarding conflict of interest and agree to abide by the policy to the best of my ability in my role as a CTA Board member.

Signature: _____ Date: _____

Printed Name: _____

Cc: Personnel File
File: Compliance with the Contracts and Procurement Policy and Procedures Manual

ATTACHMENT 3

AFFIRMATION OF AGREEMENT

By submitting a proposal in response to this Request for Proposal (RFP) for Audit Services, the undersigned affirms that:

1. The proposer has read and understands all terms, conditions, and requirements set forth in the RFP.

2. The proposer agrees to comply with all applicable Federal and State of Mississippi laws, regulations, and guidelines, including but not limited to 2 CFR Part 200 Subpart F and Mississippi Code §§ 31-7-101 to 31-7-127.

3. The proposer certifies that all information provided in the proposal is true and accurate to the best of their knowledge and belief.

4. The proposer acknowledges that any false or misleading information may result in disqualification from consideration and/or termination of any resulting contract.

5. The proposer agrees to enter into a formal agreement with the issuing agency if selected, and to perform all services in accordance with the terms and conditions outlined in the RFP and the resulting contract.

Authorized Signature: _____

Printed Name: _____

Title: _____

Organization: _____

Date: _____

ATTACHMENT 4

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

By signing and submitting a proposal in response to this RFP, the prospective primary participant (contractor) certifies to the best of its knowledge and belief that:

1. Neither the contractor nor its principals:

- Are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency;
- Have, within a three-year period preceding this proposal, been convicted of or had a civil judgment rendered against them for:
- Commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract;
- Violation of Federal or State antitrust statutes;
- Commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- Are not presently indicted or otherwise criminally or civilly charged by a governmental entity with any of the offenses listed above;
- Have not had one or more public transactions terminated for cause or default within the past three years.

2. Where the prospective participant is unable to certify to any of the statements above, it shall attach a written explanation to the proposal.

3. The contractor agrees to include this clause, without modification, in all lower-tier covered transactions (e.g., subcontracts or subgrants) and solicitations for lower-tier covered transactions.

4. The certification is a material representation of fact upon which reliance was placed when determining eligibility to participate in this transaction. If it is later determined that the contractor knowingly submitted an erroneous certification, the awarding agency may terminate the agreement for cause or default.

_____ _____

Printed Name Date

_____

Signature

_____

Title