



PUBLIC NOTICE of Special Board Meeting – Joint Committee Workshop

AGENDA

Wednesday, 11/5/14, 1:30pm

Webb Conference Room Annex, 191 8th Street, Suite D, Ketchum, ID 83340

Board Members: Chair Susan McBryant (Hailey), Vice-Chair Mark Gilbert (Sun Valley), Secretary Steve Wolper (at-large), Michael David (Ketchum), Nils Ribi (Sun Valley), David Patrie (Blaine Co.), Joe Miczulski (Bellevue), Kristin Derrig (Ketchum)

- 1) 1:30p – Call the meeting to order.
- 2) Action on updates to Procurement Policy 101 (p.2-16)
- 3) Action on selection of auditor for FY2014 financial statements (p.17-22)
- 4) Action on revision of FY2015 transportation service plan to improve Green Route (p.23-24)
- 5) Adjourn.

Public information on agenda items is available from the Mountain Rides office at 800 1st Ave. N. or 208-788-7433. Any person needing special accommodation to attend the above noticed meeting should contact Mountain Rides three days prior to the meeting at 208-788-7433.

Mountain Rides Agenda Action Item Summary

Date:

11/05/2014

From:

Jason Miller and Wendy C

Action Item:

2) Action on updates to Procurement Policy 101

Committee Review:

☐ yes

☒ no

Committee

Finance & Performance

Purview:

Previously
discussed at board
level:

☐ yes

☐ no

Recommended
Motion:

I move to approve (or reject) the amendment to the financial policy 101:
Procurement dated November 5, 2014.

Fiscal Impact:

n/a

Related Policy or
Procedural Impact:

adopted budget

Background:

At the last board meeting it was noted that staff should not be choosing the auditor. As a result the financial policy 101: Procurement needs to be updated to add auditor as one of the excepted items. Also, the financial threshold for small purchases has been reduced to \$3000 to fall in line with federal requirements.

Policy Section 100 - Financial

Policy 101: Procurement

Issued: April 27, 2011

Revised: February 19, 2013

Revised: March 20, 2013

Revised: November 20, 2013

Revised: November 5, 2014

A. Purpose:

This policy establishes procedures and control and provides an orderly process for purchasing goods and services necessary in the ordinary course of business of Mountain Rides Transportation Authority (MRTA).

B. Personnel Affected: Board of Directors, Executive Director, Operations Manager, Maintenance & Facilities Manager and other Maintenance employees involved in purchases, Business Manager, Outreach & PR Specialist, Bike & Mobility Specialist

C. Definitions

The following capitalized words and phrases whenever used in this Chapter shall be construed as defined below:

- A. BOARD shall mean the Board of Directors of the MRTA.
- B. BUSINESS MANAGER shall mean the Business Manager of MRTA.
- C. CONTRACT shall mean a written agreement, including, without limitation, letter of agreement, memorandum of understanding, contract, contract change order, purchase order, or an amendment or supplemental agreement to any of the foregoing.
- D. DBE shall mean Disadvantaged Business Enterprises.
- E. FTA shall mean the United States Department of Transportation, Federal Transit Administration.
- F. INVITATION FOR BIDS (IFB) shall mean a solicitation for submittal of bids for SUPPLIES, NONPROFESSIONAL SERVICES or a PUBLIC WORKS project.
- G. ITD shall mean the State of Idaho Transportation Department.
- H. NONPROFESSIONAL SERVICES shall mean and include services of a nonprofessional character of any type, description or variety including, without limitation, landscape maintenance services, janitorial services, repair of office machines and equipment, and security guard services.
- I. PROCUREMENT shall mean a CONTRACT for SUPPLIES, SERVICES, or PUBLIC WORKS.
- J. PROFESSIONAL SERVICES shall mean and include professional services of any type or variety, including, without limitation, services rendered by accountants, actuaries, appraisers, architects, attorneys, consultants, doctors, and engineers.

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- K. PURCHASE shall mean the acquisition, renting, or leasing of SUPPLIES.
- L. REQUEST FOR PROPOSAL (RFP) shall mean a solicitation for submittal of proposals for PROFESSIONAL SERVICES.
- M. REQUEST FOR QUALIFICATIONS (RFQ) shall mean a solicitation for submittal of qualifications to perform PROFESSIONAL SERVICES.
- N. SIGNIFICANT IDAHO PRESENCE as defined in Idaho Code shall mean a bidder must have, for a minimum of one year, prior to the bid, maintained in Idaho fully staffed offices, or fully staffed sales offices or divisions, or fully staffed sales outlets, or manufacturing facilities, or warehouses or other related property. Further if the bidder is a corporation, it must be registered with the office of the Secretary of State and licensed to do business in the State of Idaho.
- N. SERVICES shall mean PROFESSIONAL AND/OR NON-PROFESSIONAL SERVICES, or both, in accordance with the context.
- O. SUPPLIES shall mean and include personal property, goods, equipment and materials, including, without limitation, materials required for the maintenance or repair of any property of MRTA or of any other person or agency for which it is the duty of MRTA to maintain or repair.

D. Procedures:

All vendors from which purchases are made must be in the MRTA accounting system. All purchases will be made, regardless of the amount, with the intention of getting the best possible price for the goods and/or services without compromising on the quality, reliability, timeliness, etc. of the goods and/or service and in accordance with both State and Federal procurement requirements (i.e. including all appropriate state and federal clauses, etc.).

Positive efforts shall be made to utilize local businesses, small businesses, minority-owned firms, and women's business enterprises, and businesses in the DBE Directory whenever possible (refer to applicable Federal DBE policy, which is not incorporated into this policy). All new vendors must be pre-approved by the Business Manager before goods and/or services are ordered. Completion of a Vendor Application form (Exhibit 1) must be submitted to the Business Manager in order to obtain approval.

All purchases made on behalf of MRTA must comply with the following:

- a. Procurement of Legal and Audit Services ~~is an~~are exceptions to the dollar bidding thresholds of this policy and, the procedures outlined in e. below must be followed regardless of amount (i.e., ED and BOD pre-approval of the solicitation, BOD approval of the bid selection, and BOD approval of any resulting contracts).
- b. All purchases under or equal to ~~\$35000~~ may be made by the appropriate department head and/or delegate. However, if the purchase will cause MRTA to be over budget in that particular expenditure category, written pre-approval of the Executive Director is necessary before purchasing the goods/services. MRTA has a "best price practice" meaning that generally the lowest cost supplier is preferred HOWEVER, other criteria such as reliability, quality, timeliness, etc., are also factors considered in the decision.

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- c. All purchases over ~~\$53,000~~ and up to or equal to \$25,000 for goods/services need the written approval of the Executive Director before the purchase is made. In addition, Purchases will be recorded in a log (Exhibit 2) that tracks the purchase process, including quotes received, vendor selected and reason for selection. Once the Executive Director has reviewed the request to ensure the purchase doesn't cause MRTA to be over budget and that the cost is reasonable, prudent and necessary and that quotes received are appropriate, approval is granted by indicating on the log.
- d. All purchases over \$25,000 and up to or equal to \$50,000 require compliance with State and applicable Federal Laws as outlined in Idaho Code, Title 67 State and Government Affairs Chapter 28 Purchasing by Political Subdivisions, Sections 67-2806 and 67-2808, or any successor thereto regarding the procurement process. This section of the Idaho Code requires a solicitation for a minimum of 3 written bids, a minimum of 3 days to submit a bid and 1 day to object to the specifications or procedures, before they are considered, a compilation of the bids and then approval by the Board or Board authorized official of the lowest bid—selected. In addition to these requirements, the following MRTA procedures must be completed:;
 - i. written pre-approval of the request by the Executive Director,
 - ii. written pre-approval of the request by the MRTA Board of Directors, if it is a new request (pre-approval is not required for bids that cover an expense that is reoccurring, i.e. a bid for Health coverage, insurance coverage, tires, fuel, etc.)
 - iii. Solicitation of bids (Exhibit 3)
 - iv. Recap of bids and selection of vendor (Exhibit 4)
 - v. a MRTA Purchase Order (Exhibit 5 attached)

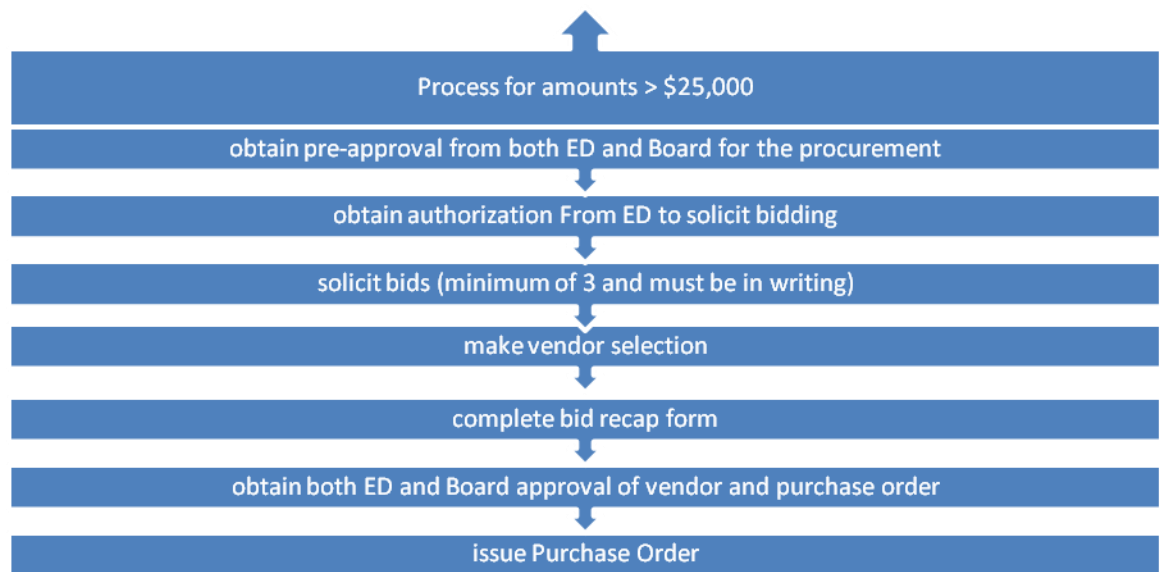
After the Executive Director reviews the **request** and deems the purchase to be within budget and reasonable and prudent, the board is notified and required to approve the request in writing **before** the order for the goods/services is made. Board pre-approval is **not required** for bids on reoccurring items, e.g. fuel, tires, health plan, insurance coverage and the like, where MRTA is attempting to minimize or control the cost of the reoccurring expense. Once the Executive Director and Board (if necessary) approvals are obtained, a solicitation of bids occurs. Following receipt of bids, results are compiled and a recommendation is made to the Executive Director and then to the Board as to the selected vendor. Both the Executive Director and the Board must approve the selection in writing. Once that approval is obtained, a Purchase Order is created and submitted to the Business Manager. The Purchase Order will be numbered and the number will be entered into the Board minutes as a permanent record of approval of the Board of Directors of MRTA and to protect the check signing parties.

- e. If an emergency and/or unexpected incident occurs for which the purchase of the goods and/or service is critical to keep MRTA fully functioning and the amount exceeds \$25,000, the MRTA Board must declare by written resolution that an emergency exists and that public interest and necessity demand the immediate expenditure, pursuant to Section 67-2808, or any successor thereto. Once the Board declares an emergency, the Executive Director is authorized to make the purchase without complying with bid procedures, as outlined in Section 67-2808, or any successor thereto.

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The Executive Director shall prepare a report for the next regularly scheduled meeting of MRTA's Board of Directors describing any procurement made under emergency/exigent circumstances for a procurement costing more than \$25,000. This exception only applies to ensure that MRTA can maintain fully functional and not be forced to reduce its services to the public.

- e. All purchases over \$50,000 have the same requirements outlined in d. above and in addition, require a sealed bid process as detailed in Section 67-2806 of the Idaho Code (<http://www.legislature.idaho.gov/idstat/Title67/T67CH28SECT67-2806.htm>), or any successor thereto. This section of the Idaho Code requires two public notifications of the request for bids, written specifications/instructions for bids, and receipt of sealed bids.



E. Capitalization Policy:

All items purchased for more than \$5000 AND in addition, when an item is complete unto itself, and is not a component of another capitalized item AND when the item has a useful life of greater than one year, it will be capitalized in the records of Mountain Rides and booked in the appropriate fixed asset category unless specifically recommended otherwise by MRTA's outside auditors. Goods and/or services purchased for less than or equal to \$5,000 will be expensed in the fiscal year the goods and/or services were received, subject to GAAP.

F. Compliance with ITD and Federal grant requirements

- a. A PROCUREMENT funded in full or in part pursuant to the terms of a **federal grant** or loan shall be advertised, prepared, awarded, performed, and administered in compliance with all applicable requirements of federal laws, regulations and orders whenever compliance with those laws, regulations and orders is a prerequisite of federal financial

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assistance. A PROCUREMENT funded in full or in part pursuant to the terms of a **state grant** or loan shall be advertised, prepared, awarded, performed, and administered in compliance with all applicable requirements of state laws, regulations and orders whenever compliance with those laws, regulations and orders is a prerequisite of state financial assistance. All procurements shall be carried out in accordance with applicable state laws and implementing regulations and applicable requirements of the state or federal financial assistance.

- b. In addition to complying with the above procedures, local and DBE Vendors should be included for consideration and must be used where appropriate and available under the ITD guidelines.
- c. Purchases made with Federal funds for goods and/or services over \$50,000 must use a formal procurement process for large purchases (a sealed bid process) and produce a schedule that provides the following information:
 - i. RFP/IFB; publish two notices soliciting bids in the official city newspaper, with the first notice at least two weeks before bid opening and the second notice at least a week prior to bid opening. The notice must succinctly describe the personal property or services to be procured and must state that specifications, bid forms, instructions, contract documents and other information must be made available upon request to any interested bidder.
 - ii. A list of any pre-bid meeting and attendees.
 - iii. Provide a closing date.
 - iv. A list of bidders.
 - v. Notification date of the successful bidder.
 - vi. List of any protests.
 - vii. Date the contract was signed.
 - viii. For vehicles purchased; proof of insurance must be provided.
- d. Purchases made with Federal funds over \$100,000 requires full compliance with requirements for purchases over \$50,000 (listed above) and applicable federal requirements (see FTA Circular 4220.1F, http://www.fta.dot.gov/documents/C_4220_1F.pdf , or any successor thereto). In addition, the following forms must be completed and procedures followed:
 - i. Buy America Certifications (pre and post-delivery).
 - ii. Debarment and Suspension Certification.
 - iii. Lobbying Certification.
 - iv. DBE Approval Certification.
 - iv. Certificate of Compliance with Bus Testing Requirement.
 - vi. Pre-award & Post Delivery Audit forms, 49 U.S.C.5323, 49 CFR Part 663.
 - vii. Bus Testing Certification, 49 U.S.C. 5323(c) 49 CFR part 665.

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G. Receiving and Acceptance

The receiving and acceptance function is the final phase in completion of the purchasing cycle. At this point, acceptance or rejection of material is accomplished and final determination is made as to quantity, quality, delivery and payment authorization.

1. Material or services and equipment will be delivered according to the instructions on the purchase order, which in most cases will be to the initiating department.
2. Upon receipt and acceptance of material equipment or service, the department must confirm that all items are received in good order and then must forward all shipping papers to the Business Manager for authorization of payment. Shipment contents should be reconciled to the packing slip.
3. Packing slip should be delivered to the Business Manager where it is matched to the purchase order. Upon receipt of the invoice, it will be reconciled to the purchase order and packing slip.
4. If the material is not acceptable or the quantity is incorrect, the department must advise the vendor immediately and negotiate a correction that is acceptable to the department. If it is advisable to hold up payment until this adjustment can be made, the Business Manager must be immediately informed.
5. When material and supplies are ordered on long term contracts or when a partial payment is to be made on an open purchase order, the department must complete a Request for Payment Form (Exhibit 6), attach a copy of the purchase order, and forward it to the Business Manager.

• Miscellaneous

- Under no circumstances shall this policy be circumvented by dividing purchases into smaller orders, spreading an order over time, or similar action.
- Committing MRTA to any obligation or contract that exceeds a term of one year requires the Executive Director's prior approval. The total amount of the contract determines the procurement procedures (i.e. contracts greater than one year in length require the Executive Director's written approval; contracts exceeding \$25,000 require prior Executive Director AND MRTA Board approval). Commitments/leases/contracts for terms of greater than one year should include provisions to void the commitment if public funding for the expense is eliminated.
- Any changes or exceptions to this Procurement Policy require MRTA Board approval.

H. Termination

The performance of work under a procurement may be terminated in whole or in part by MRTA by a written "Notice of Termination" specifying the extent to which performance of work under the order is terminated and the date upon which such termination becomes effective. MRTA will not be liable to Seller for any work done or materials purchased after such termination or for lost profits or other damages. Such right of termination is in addition to and not in lieu of rights of any other provisions of the procurement. Seller's failure to effect delivery by date specified or to fulfill any other terms of the procurement will entitle MRTA to cancel a procurement at MRTA's option.

I. Protest Procedures and Appeals Process

1. Who May Protest or Appeal: Any document holder showing a substantial economic interest in the award of a contract under a procurement who claims to be aggrieved in connection with the solicitation or proposed award of a contract under this procurement may protest in accordance with the procedures set forth herein.

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2. Timing of Protest: Protests based on the contents of a procurement must be received by MRTA no later than 7 business days prior to the date and time designated for submittal of Bids, Proposals, or Statements of Qualification. Protests based on other circumstances must be received within 5 business days after the allegedly aggrieved person or party is notified of contract award or intent thereof, whichever is earlier.

3. Contents of Protest: A protest shall be in writing and shall include: (1) the procurement title and/or number under which the protest is made; (2) the name and address of the allegedly aggrieved party; (3) a detailed description of the specific grounds for the protest and all supporting documentation; and (4) the specific ruling or relief requested. The written protest shall be addressed to: MRTA, PO Box 3091, Ketchum ID 83340 and mailed postage pre-paid by US Mail, certified with return receipt.

4. Protest Procedure: Upon receipt of a timely written protest, the MRTA procurement officer will consider the protest in accordance with established procedures and promptly issue a written decision stating the reasons for the action taken and informing the allegedly aggrieved person of his/her right to appeal the decision to the Executive Director.

5. Appeal Procedure: The decision made by the MRTA procurement officer shall be final and conclusive unless a written appeal to the Executive Director is received within five (5) business days of written, email or facsimile transmittal to the protester. The written appeal must be mailed to MRTA postage pre-paid by US Mail, certified with return receipt. The Executive Director will consider the appeal and promptly issue a written decision, which shall be final and conclusive. A copy of the decision shall be (a) mailed by U.S. mail and (b) emailed or faxed to the allegedly aggrieved protester, and the FTA.

6. Secondary Appeal Procedure: The decision made by the MRTA Executive Director shall be final and conclusive unless a written secondary appeal to the MRTA Board of Directors is received within five (5) business days of written, email or facsimile transmittal to the protester by the Executive Director. The written secondary appeal must be mailed to MRTA postage pre-paid by US Mail, certified with return receipt. Within ten (10) business days from receipt of the written secondary appeal, the MRTA Board of Directors shall notice a review hearing, such hearing to take place within twenty (20) days of said notice. Notice shall be furnished in writing to the protester, the MRTA Executive Director, and the MRTA procurement officer. The review hearing shall be held before at least a quorum of the MRTA Board of Directors.

The MRTA Board of Directors will consider the secondary appeal, and information provided during the hearing and issue a written decision within thirty (30) days from the date of the hearing, which decision shall be final and conclusive. A copy of the decision shall be (a) mailed by U.S. mail and (b) emailed or faxed to the protester, and the FTA.

7. Failure to Comply with Requirements: Failure of the protester to strictly comply with these protest and appeal requirements will render a protest or an appeal untimely or inadequate and may result in rejection by MRTA.

8. Deadlines for all purchases below \$100,000: A written protest in a purchase action valued below \$100,000 (whether based on the content of the procurement or otherwise) must be received by MRTA within the earlier of (a) 2 business days of the opening of bids or (b) the time the Contract is executed or performed.

9. Exhaustion of Administrative Remedies: A protester may not commence litigation prior to exhausting all administrative remedies. Failure to exhaust all administrative remedies shall constitute an absolute waiver of the Protester's right, if any, to commence litigation.

910. Commencement of Litigation: After the exhaustion of all administrative remedies, the Protester shall have 10 business days in which to commence litigation. Failure to commence litigation within this limitation shall constitute an absolute waiver of the Protester's right, if any, to

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do so. MRTA may award and execute a Contract during this ten day period in accordance with state law.

11. Protests at the FTA Level (For Federally-Funded Projects only): Protests made to the FTA will be limited to MRTA's failure to have or follow its protest procedures, MRTA's failure to review a complaint or protest, or violations of Federal law or regulation. Any protest to the FTA must be made in accordance with the following guidelines:

- a. A protest must be filed with the FTA no later than 5 working days after the protester learns or should have learned of an adverse decision by MRTA or other basis of appeal to FTA.
- b. A protest to FTA must be filed in accordance with FTA Circular 4220.1F, as amended.

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Exhibit 1 VENDOR APPLICATION

Please type or print in black ink. All vendor information must be complete. Completed W-9 must accompany this application.

Company Information

Company Name	Principal Owners
Street Address	Box No.
City	State Zip
Phone	Fax
Years at this location	Number of employees
Federal Tax ID No.	Type of Business(LLC, Sole Proprietor, Corp)
Social Security No.	
Year Established	Idaho Presence

Products and/or services your company can provide and for which you wish to be considered

List any relationship with MRTA, its employees, Board or any affiliation

For MRTA purposes:

Approved _____ Date _____

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Exhibit 2

LOG FOR PURCHASES > \$5,000.00 and up to or equal to \$25,000

DATE	VENDOR	DESCRIPTION	\$ AMOUNT	DEPARTMENT	VENDOR SELECTED
	1				
	2				
	3				
NOTES/Criteria for selection:					

Approved____

DATE	VENDOR	DESCRIPTION	\$ AMOUNT	DEPARTMENT	VENDOR SELECTED
	1				
	2				
	3				
NOTES/Criteria for selection:					

Approved____

DATE	VENDOR	DESCRIPTION	\$ AMOUNT	DEPARTMENT	VENDOR SELECTED
	1				
	2				
	3				
NOTES/Criteria for selection:					

Approved____

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Exhibit 3

MRTA AUTHORIZATION TO SOLICIT BIDDING

DESCRIPTION OF PROJECT OR ITEM TO BE BID:

SPECIAL REQUIREMENTS:

ESTIMATED COST:

DATE OF BOARD APPROVAL OF REQUEST: _____
DATES OF PUBLICATION (REQUIRED FOR PURCHASES > \$50,000):

APPROVED AS PER BUDGET:

Executive Director

Date

APPROVED FOR PUBLICATION:

Executive Director

Date

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Exhibit 4 BID RECAP AND SELECTION REPORT

INFORMAL BID _____ FORMAL BID _____ SOLE SOURCE _____

TO: MRTA Executive Director

FROM:

PROJECT/PROJECT TYPE:

SERVICE REQUESTED:

Bids/proposals were solicited from available, qualified firms for the above project. The following firms were considered:

After evaluating the bids/proposals submitted, it is my recommendation that the contract be awarded to:

in _____ an _____ amount _____ not _____ to _____ exceed _____

This selection was based on the specific criteria established for this expenditure and this vendor was selected because:

Attached for your review and file are the following documents:

- A. _____ copy of specifications for the requested service
- B. _____ copy of the selected proposals
- C. _____ copy of the contractual agreement (if any)

APPROVED BY Executive Director: _____ DATE: _____

APPROVED BY MRTA Board: _____ DATE: _____

Exhibit 5 Purchase Order

PO #:

**Mountain Rides
Transportation
Authority
491 Sun Valley Rd E.
PO Box 3091
Ketchum, ID 83340
208-788-7433
Fax 866-554-1103
www.mountainrides.org**

VENDOR:

SHIP
TO:

**Mountain Rides
800 1st Ave. N.
Ketchum, ID 83340**

SHIPPING METHOD	SHIPPING TERMS	DELIVERY DATE

QUANTIT Y	ITEM #	DESCRIPTION	JOB	UNIT PRICE	LINE TOTAL
				Subtotal	
				Sales	
				Tax	
				Total	

Please send two copies of your invoice.

Please refer to letter of quote dated

Please confirm order details as soon as possible.

Send all correspondence to:

Jason Miller
jason@mountainrides.org
208-720-5977
Or Rodney Domke
rod@mountainrides.org
208-720-

Authorized by

Date _____

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Exhibit 6 Request for Payment Form

Request for Payment Form

Date:

Vendor/Payee:

Amount:

Due Date:

Purpose:

MRTA Coding:

Approval (if required):

Mountain Rides Agenda Action Item Summary

Date:

11/05/2014

From:

Jason Miller and Wendy C

Action Item:

3) Action on selection of auditor for FY2014 financial statements

Committee Review:

☐ yes

☒ no

Committee

Finance & Performance

Purview:

Previously
discussed at board
level:

☐ yes

☐ no

Recommended
Motion:

I move to approve (or reject) the selection of Dennis Brown to perform the audit of Mountain Rides financial statements for the fiscal year ended September 30, 2014.

Fiscal Impact:

\$9400, within adopted budget

Related Policy or
Procedural Impact:

FY2014 audited financial statements

Background:

The board must endorse Dennis Brown as the selected auditor for the FY2014 financial statements, ended Sept 30, 2014. Dennis Brown has excellent experience working with public entities within Blaine County and will provide Mountain Rides with a fresh perspective as a new auditor.

LOG FOR PURCHASES > \$5,000.00 and up to or equal to \$25,000

DATE	VENDOR	DESCRIPTION	\$ AMOUNT	DEPARTMENT	VENDOR SELECTED
9/15/2014	Eide Bailly LLP	Audit services	\$13,000	Admin	NO
9/15/2014	Anderson NielsonRobins Arritt, CPA	Audit services	\$9,800	Admin	NO
9/15/2014	Dennis Brown, CPA	Audit services	\$9,400	Admin	YES
NOTES/Criteria for selection:	Dennis Brown audits Ketchum, Hailey, BC Sometimes there are negative connotations to changing auditors but ANRA has performed our audit work for 5 years. A fresh review is warranted and DB is the low bid.				

SUBMITTED BY:

Approved: _

W. Kunny
J. R. H. 9/17/14 _____



828 Blue Lakes Boulevard North • P.O. Box 2367 • Twin Falls, Idaho 83303 • (208) 733-1161 • Fax: (208) 733-6100

September 15, 2014

Wendy Crosby
Business Manager
Mountain Rides Transportation Authority
PO Box 3091
Ketchum, Idaho 83340

Dear Wendy,

Attached is a file containing our proposed contract for services. The essence of this contract is as follows:

1. I will audit the Mountain Rides Transportation Authority's financial statements for the year ended September 30, 2014.
2. I anticipate a Single Audit under Government Auditing Standards.
3. My fee for this audit will be fixed at \$9,400 for a single audit. I anticipate my fee to be around \$8,900 for the 2015 year.
4. I will attempt to begin my audit by Mid November 2014 and to issue my report by the end of December 2014.
5. I have also attached a firm profile and a copy of my latest peer review letter as required by auditing standards.

I am pleased to propose my services to the Authority. If you accept my proposal, please email or call my office and I will prepare an engagement letter and then make more permanent arrangements for the timeframe of the audit this fall.

Sincerely yours,

A handwritten signature in black ink that reads "Dennis R. Brown". The signature is written in a cursive, flowing style.

Dennis R. Brown
Certified Public Accountant

Evans & Poulsen P.A.

Certified Public Accountants

*Members of the American Institute of CPAs
and the Idaho Society of CPAs*

**Edward G. Evans, CPA
Jeffrey D. Poulsen, CPA**

System Review Report

December 17, 2012

To the Owner of
Dennis R. Brown
and the Peer Review Committee of the Idaho Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Dennis R. Brown (the firm) in effect for the year ended August 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Dennis R. Brown in effect for the year ended August 31, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Dennis R. Brown has received a peer review rating of *pass*.

Evans & Poulsen

Evans & Poulsen, P.A.

Wendy Crosby

From: Joel Robins <jrobins@ara-cpas.com>
Sent: Monday, September 08, 2014 8:06 AM
To: 'Wendy Crosby'
Subject: RE: quote for audit work

Hi Wendy –

I will bid \$9,800 for the 2013-2014 year audit. In looking at last year, our bid was \$9,600 – my time was over that a little – so a small increase.

Please let me know when you have a decision so that I can plan my calendar accordingly.

Thanks and take care.

Joel T Robins, CPA
1734 Overland Avenue
Burley, ID 83318
Tel (208)678-9014 Fax (208)878-1065
jrobins@ara-cpas.com

From: Wendy Crosby [<mailto:wendy@mountainrides.org>]
Sent: Friday, September 05, 2014 1:47 PM
To: Joel Robins
Subject: quote for audit work

Hi Joel,

It is that time again....

We are seeking bids from outside auditors to perform our FY2014 audit for the period October 1, 2013 to September 30, 2014. As you know, we are funded by federal money and therefore must meet the requirements of the Governmental Accounting Standards Board and the US Office of Management and Budgets Circular A-133.

I hope that you will provide a quote for the work!



Wendy Crosby
Business Manager
Mountain Rides Transportation Authority
PO Box 3091 Ketchum ID 83340
Phone: 208-788-RIDE (7433) x 102
e-mail: wendy@mountainrides.org
web: www.mountainrides.org

Wendy Crosby

From: Jodi Daugherty <jdaugherty@eidebailly.com>
Sent: Monday, September 15, 2014 10:59 AM
To: wendy@mountainrides.org
Subject: RFP

Wendy,

Eide Bailly submitted a proposal dated October 4, 2011 for audit services for the 2011 and 2012 fiscal years.

At this time, we submit a bid for the 2014/2015 audits with a fee of \$13,000 for 2014 with a minimal 4% increase in the years thereafter. Travel is included in this fee proposal.

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Mountain Rides Agenda Action Item Summary

Date:

11/05/2014

From:

Jason Miller and Jim Finc

Action Item:

4) Action on revision of FY2015 transportation service plan to improve Green Route

Committee Review:

☒ yes

☐ no

Committee

Planning & Marketing

Purview:

Previously
discussed at board
level:

☒ yes

☐ no

Recommended
Motion:

I move to approve (or reject) the amendment to the FY2015 Service Plan to fill the midday gap of Green Route during the winter season, given 5310 funding available.

Fiscal Impact:

Included in operations budget

Related Policy or
Procedural Impact:

FY2015 adopted budget

Background:

When the FY2015 service plan was adopted, Green Route was identified as possibly being eligible to receive funding through the 5310 program, of which Mountain Rides happens to have additional funding available that will go unused between now and March 31, 2014. This funding was awarded for Hailey Route but will not be fully expended with Hailey Route. Since adoption of the service plan at the last regular board meeting, we have confirmed that Green Route can meet 5310 criteria given its service area and population served. In order to ensure it meets 5310, we have also updated route to a deviated fixed route to serve those who can't make it to the regular bus stops (5310 is focused on elderly and disabled populations).

Please note - Planning and Marketing Committee will only just be seeing this amendment immediately prior to this meeting. The review time is limited because we want this amendment acted on before the schedule goes to print on Nov 7.



FY2015 Service Plan Amendment

UPDATE TO GREEN ROUTE – November 5, 2014

When the FY2015 service plan was adopted, Green Route was identified as possibly being eligible to receive funding through the 5310 program, of which Mountain Rides happens to have additional funding available that will go unused between now and March 31, 2014. This funding was awarded for Hailey Route but will not be fully expended with Hailey Route. Since adoption of the service plan at the last regular board meeting, we have confirmed that Green Route can meet 5310 criteria given its service area and population served. In order to ensure it meets 5310, we have also updated route to a deviated fixed route to serve those who can't make it to the regular bus stops (5310 is focused on elderly and disabled populations).

Current adopted Green Route service plan

Change route to end at Baldy View Cr at Sun Valley Resort. Route timing would change a few minutes between :56 and :10 in order to accommodate this change. Dates/times of service:

Departure #1 (:00 out of Sun Valley Baldy Cr, :35 out of Meadows)

- Runs 7 days/wk during entire winter season
- Runs 5 days/wk during slack and summer season
- 7:35a – 11a and 2:00p-5:30p hours of service (no service between 11a-2p) – this is the same year-round
- Reduce the midday gap if we learn we are able to use some 5310 funding for this route

Amended Green Route service plan

Change route to end at Baldy View Cr at Sun Valley Resort. Route timing would change a few minutes between :56 and :10 in order to accommodate this change. Dates/times of service:

Departure #1 (:00 out of Sun Valley Baldy Cr, :35 out of Meadows)

- Runs 7 days/wk during entire winter season with service from 7:35a – 5:30p with no midday break
- Runs 5 days/wk during slack and summer season with service 7:35a – 11a and 2:00p-5:30p hours of service (no service between 11a-2p)
- Provide deviations to serve those who cannot make it to regular bus stops – 2 hour advance notice required during normal business hours