

Certified Public Accounting Services
This solicitation is being extended to all interested firms.

LEGAL NOTICE – CSO Solicitation No. 2119

The Connecticut Department of Transportation (Department) is seeking to engage a certified public accounting (CPA) firm to perform annual audits of the financial records of operations at Bradley International Airport (Airport) for the fiscal years ending June 30, 2010, 2011 and 2012. The requirement for an independent CPA firm is found in the trust indentures for the Airport revenue bonds. Such audit report shall be prepared in accordance with applicable State law and relevant accounting standards and shall be completed within 120 days of the end of each Fiscal Year. In addition to the audit of the Airport's annual financial statements, applicable Federal regulations require preparation of an annual audit of the Airport's Passenger Facility Charge (PFC) program. The selected CPA firm will also be required to prepare this audit.

Based on the above requirements, the services to be provided by the selected CPA firm shall include, but not be limited to the following:

1. Conduct an audit of the Airport's financial statements. The Airport's financial statements consist of a statement of net assets, a statement of revenues, expenses and changes in fund net assets, and a statement of cash flows. The financial statements utilize the economic resources measurement focus and the accrual basis of accounting. The Airport has implemented the requirements of GASB 34. The audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. These standards also require the issuance of a report on the Airport's internal control over financial reporting and tests of compliance with certain provisions of laws, regulations, contracts and grants.
2. Prepare a schedule of PFC Expenditures as specified in the *Passenger Facility Charge Audit Guide for Public Agencies* issued by the Federal Aviation Administration.
3. Prepare the Airport's annual audit report including the Independent Auditor's Report, Management's Discussion and Analysis (prepared by the State), Financial Statements, Notes to Financial Statements, supplemental information including the Schedule of PFC Expenditures and Schedule of Insurance Coverage, Internal Control and Compliance Reports for financial reporting and for the PFC program.
4. Complete the above audit and PFC schedule prior to October 30 of each year and present the annual audit report to the Airport's Board of Directors each year upon completion.

If your firm would like to be considered for this assignment, your submittal should consist of a three page Letter of Interest, Department Form CSO 255 (www.ct.gov/dot/consultant), a copy of the firms most recent peer review and letter of comments indicating if the review included specific government audits comparable to this assignment, and resumes of all key personnel that will be assigned to the project indicating certifications, licensure/registration and CPA training. One of the resumes must be that of the partner/project manager who will be in charge of the work as well as assurances that he/she will be available for work when required. **Four (4) copies of the submittal are required and must be postmarked by, or if hand-delivered, received by 4:00 p.m. on May 21, 2010.**

Included in the submittal must be a brief narrative summarizing your firm's current workload and a description of the proposed staff, qualifications, and discipline experience and expertise in: (1) auditing airport/enterprise fund operations using the economic resources measurement focus and accrual basis of accounting implementing GASB 34; (2) preparing complete financial statements and audit reports including statements of net assets, revenues, expenses and changes in fund net assets, cash flows, notes to financial statements with incorporation of management's discussion and analysis, independent auditor's report, and internal control and compliance reports for enterprise funds with complex debt structures; and (3) financial statement trend analysis and presentation of findings at the executive/board level. The location of the office where the work will be performed and the staff size of that office should also be indicated.

Do not send additional documentation other than what is requested. The Consultant Selection Panel may reject your submittal, and your firm may not be considered for this project if you provide additional documentation such as corporate brochures, background information, and histories.

Please be advised that there is no small business enterprise (SBE) set-aside requirement assigned for this project. If a responding firm determines that subcontracting opportunities exist, the firm will be required to document their good faith effort to provide opportunities for SBE firms to participate. All firms are advised that the prime consultant must perform the major part of the work with employees of the firm. Joint venturing will not be allowed.

Please be advised that the Office of Policy and Management has updated its contracting affidavits and certifications, as well as the timeline of when these documents are required to be completed, signed and returned. For the purposes of Form 1 (Gift and Campaign Contribution Certification), the planning date is defined as the date when the Commissioner granted approval to hire a consultant. For this project, the planning date is April 7, 2010. This is the date the selected firm must use when completing Form 1 at the time the agreement/contract is executed in accordance with the Connecticut General Statute (CGS) Section 4-252 and Executive Order No. 7C, paragraph 10. Please be advised that Form 5 (Consulting Agreement Affidavit), in its revised format (Rev. 2-1-10), must be completed and one copy should be submitted with your letter-of-interest package. Please do not staple or bind the affidavit in your submittal package. Forms 1 and 5 apply to all consulting agreements/contracts which have a total value to the State of fifty thousand dollars (\$50,000) or more in a calendar or fiscal year. Any consultant that does not make the certifications required under subsection (c) of CGS 4-252 or refuses to submit the affidavit required under subsection (b) of CGS 4a-81 shall be disqualified and the Department shall award the agreement/contract to the next highest ranked consultant or seek new submittals in accordance with subsection (d) of CGS 4-252 and subsection (d) of CGS 4a-81. Further information on these requirements can be obtained online at <http://www.ct.gov/opm> via the Ethics Affidavits link.

For all State contracts, as defined in P.A. 07-1, having a value in a calendar year of \$50,000 or more or a combination or series of such agreements or contracts having a value of \$100,000 or more, the authorized signatory to this submission in response to the State's solicitation expressly acknowledges reviewing the State Elections Enforcement Commission's (SEEC) notice advising state contractors of state campaign contribution and solicitation prohibitions, and will inform its principals of the contents of the notice. (The SEEC Form 11 can be found online at www.ct.gov/SEEC by clicking on Special Contribution Bans link in the left hand column and following the Forms-Contractor Reporting Forms links.) SEEC Form 11 is hereby made a part of this solicitation.

Prior to the negotiation process, the selected firm will be required to have a Department-approved audit and affirmative action plan, as well as current corporate registration with the Secretary of State (partnerships excluded) and registration with the State Board of Accountancy. The selected firm will also be required to

maintain insurance coverage from a firm licensed to do business in the State of Connecticut. Proof of coverage must be submitted on the following Department Insurance Forms prior to the negotiation process: form CON-32, revised 11/07, for General Liability, Automobile, and valuable Papers coverage, and on form DOC-001, revised 3/08, for Professional Liability Coverage.

Circumstances may require the rescheduling or cancellation of projects. Should this action be necessary, the Department would be under no obligation to provide supplementary work for the firm selected for this assignment.

All submittals shall be addressed to:

Mark T. Daley
Chief of Fiscal and Administrative Services
Connecticut Department of Transportation
Bureau of Finance and Administration
2800 Berlin Turnpike
Newington, CT 06111

Hand delivered packages must be brought to Room 1443 at the above address by 4:00 PM on May 21, 2010.

All inquiries regarding this request for letters-of-interest shall be directed to the Consultant Selection Office at (860)594-3017.

Connecticut Department of Transportation
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