

Bid Response Summary

Bid Number	RFP 2025-033
Bid Title	Audit & Financial Oversight Services
Due Date	Wednesday, October 22, 2025 1:00:00 PM [(UTC-06:00) Central Time (US & Canada)]
Bid Status	Closed to Bidding
Company	Plante & Moran, PLLC
Submitted By	Suzan Santoni - Thursday, October 16, 2025 3:08:14 PM [(UTC-06:00) Central Time (US & Canada)] suzan.santoni@plantemoran.com 248-352-2500

Comments

Question Responses

Group	Reference Number	Question	Response
Default Item Group			
	RFQ 2019-21	Please upload Quote.	Plante Moran Audit Services Proposal to NORTA.pdf



OCTOBER 17, 2025
RFQ# 2025-033

Count on us.

NEW ORLEANS REGIONAL TRANSIT AUTHORITY
Audit and Financial Oversight Services Proposal

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Addenda

1.15 ADDENDA

Proposers shall acknowledge receipt of all addenda to this Request for Proposals. Acknowledged receipt of each addendum shall be clearly established and included with each proposal. The undersigned acknowledges receipt of the following addenda.

Addendum No. I _____, dated 9/5/2025

Addendum No. II _____, dated 9/18/2025

Addendum No. III _____, dated 9/26/2025

Addendum No. IV _____, dated 10/13/2025

Addendum No. V _____, dated 10/14/2025

Plante & Moran, PLLC

Company Name

Keith Szymanski

Company Representative

Keith Szymanski

RFP 2025-033

Plante Moran + NORTA



Letter of interest



October 17, 2025

Ms. Leah LeBlanc
Procurement Department
New Orleans Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119

Dear Leah,

Plante & Moran, PLLC (“Plante Moran”) wishes to formally express our interest in providing audit and financial oversight services to the New Orleans Regional Transit Authority (“NORTA”) in response to RFQ 2025-033.

We are one of the nation’s leading audit, tax, and consulting firms. With our extensive knowledge of public transit systems, airports, road commissions, and other transportation agencies — combined with our deep bench of governmental auditors and technical specialists — we can provide NORTA with expertise, efficiency, and a value-added mindset, and we are eager to bring our experience to support NORTA’s mission and objectives.

Structure of our proposed team

- With reference to the scope mentioned in your RFQ, we have put together an experienced team that has spent their careers serving transportation and governmental clients like NORTA. Your engagement will be led by Keith Szymanski, who has 18 years of experience serving public sector clients and is a founding member of the firm’s government transportation practice. He will be supported by our firm’s leader of the national governmental transportation practice — Pamela Hill, as your colleague partner. Plante Moran’s colleague partner approach is our distinctive way of serving clients—ensuring they receive timely responses, seamless collaboration, and access to another expert whenever needed. This proactive support model consistently drives high client satisfaction scores from our existing clients. By featuring more partner and senior-level involvement, we aim to deliver more diverse and well-rounded perspective to our clients.
- Keith and Pam will be supported by Chris Gilbert, audit senior manager; Alissa Flurry, audit manager; and Hunter Clark, audit senior. Our team also includes Ashley Frase, transit Industry technical specialist, and Robin Milne, transportation IT specialist, who are available to collaborate with the team or directly with NORTA, if the need arises. The team will also include additional audit staff from our deep bench of 60+ professionals who are dedicated to serving our transportation clients. Our cohesive team has served a variety of transportation clients, working together for the success of not only your audit engagement, but also **being a trusted advisor as NORTA continues to work towards its vision of becoming the region’s leading mobility provider.**

- Given our extensive work with governmental entities including transit agencies, Plante Moran has frequently worked with DBE firms as a part of our commitment to fostering diversity and inclusion in the professional services space. We actively invest in the growth and development of DBE owned accounting firms as a reflection of that commitment.

We will utilize Thomason Financial Resources, a certified Disadvantaged Business Enterprise and a Women Business Enterprise as well as being a governmental and transportation expert, with a plan to achieve at least 18% participation in our engagement. Please find more details about Thomason on pages 85-86.

The qualifications we bring to your table

- Plante Moran's transportation practice is among the most experienced in the nation, with a proven track record of serving **over 100 transportation clients** — including bus and rail authorities, departments of transportation, tollway authorities, and airports. This breadth and depth of experience directly benefits NORTA, as our dedicated transit practice serves clients of all sizes and in many different regions. We bring the perspective and expertise that local firms don't have. It is hard to be a transit entity specialist and be a local firm. Typically, that means that the local team is just auditing the local transit agency – not our team of national specialists!
- Our transit practice **includes 60+ professionals, including five partners**, brings incredible industry knowledge having submitted well over fifty NTD reports including over 2.8 billion passenger miles travelled and audited more than \$2 billion in FTA grant dollars. Our experience also includes performing state compliance procedures in many states. Our professionals are **the only CPA firm active in the American Public Transportation Association (APTA)**, regularly presenting on topics such as GASB implementation, Uniform Guidance, the Inflation Reduction Act, artificial intelligence, and cybersecurity. This breadth of experience enables us to help clients meet aggressive deadlines, navigate complex compliance requirements, and implement new accounting standards with confidence. This ensures that as your trusted advisor, we understand your business! We do not need you to train our team as we already have.

The approach we take to serve you

- Our approach to the engagement is centered on providing a **low-stress transition and a tailored audit workplan**. We begin with a proven onboarding process, including a thorough review of prior auditor workpapers, early planning, and clear communication protocols. Throughout the engagement, including during the onboarding phase, we maintain frequent status updates, involve senior-level staff, and proactively identify risks. We are committed to matching NORTA's preferred communication style, offering recurring status meetings, ad hoc updates, and secure document exchange through our Client Collaboration Center. Our team leverages advanced audit technologies, including artificial intelligence and machine learning, to drive efficiency and transparency. With dedicated national transportation practice team members, our team has the expertise and capability to proactively and effectively handle project-specific issues.
- In addition to core audit services, we provide value-added consultation on GASB implementation, changes to Uniform Guidance, and thought leadership, ensuring NORTA benefits from the latest industry insights and best practices. Please read more on pages 50-52, and learn about our leadership at various industry associations and the value we bring to our clients, above and beyond the usual scope of an audit engagement.

Schedule of proposed work

Plante Moran is fully prepared to align with NORTA's preferred timelines, including the completion and submission of the annual audit report to the Louisiana Legislative Auditor by June 30th each year. We will maintain regular engagement with NORTA staff and the board, presenting our reports and findings in draft form to staff and management well in advance of finalization, and proactively planning to ensure timely delivery of all required reports and communications. Our time-tested onboarding and audit approach emphasizes intentional planning and collaboration, allowing us to stay ahead of any emerging issues, deliver timely reports, and maintain open lines of communication with your leadership team.

Our ability to serve you holistically

We are different from other firms in that our consultants are experts in transit agencies, just as our auditors are. They can help you with enterprise resource planning, cybersecurity consulting, strategic planning, and much more.

With over forty years of experience guiding public sector clients through ERP selection, implementation, and optimization—including expertise in Oracle and other platforms—our IT specialists are equipped to support system assessments, controls testing, and compliance with FTA directives. Please read more about our experience of providing ERP consulting work for transportation and transit agencies in the Appendix section on page 88.

You can count on us for a level of quality that's been refined over 101 years in business

We are proud to be celebrating 101 years in business, and our efforts have always been to keep our clients ahead of the curve by providing quality services. Especially during a time of significant change in the public accounting profession, **partially driven by the increase of private equity fund investment into nearly half of the top 30 CPA firms**, Plante Moran has chosen to maintain our partner-owned ownership structure. This decision allows us to focus on providing consistent, transparent, and high quality services for the benefit of our clients and their stakeholders without the added pressure from outside investors affecting our business decisions. Please see page 90 in the Appendix to learn more.

We appreciate the opportunity to express our interest in serving NORTA and look forward to collaborating with you to deliver audit excellence and strategic value. Please contact us with any questions.

Sincerely,



Keith Szymanski, CPA
Engagement Partner



Pamela L. Hill, CPA
Colleague Partner

Consultant questionnaire form – Prime

Instructions: The prime, each subconsultant, and any other tier subconsultant must submit a fully completed Contractor Questionnaire form. All items requested on the form are required, if an item is not applicable, respondents are instructed to enter N/A. Each prime firm participating as a joint venture should complete a separate Contractor Questionnaire form and indicate on the form in item 10 that the response is a joint venture.

Regional Transit Authority Service Provider Questionnaire 	1. Project name, project number and date of submittal: Audit & Financial Oversight Services Request for qualifications (RFQ) 2025-033 October 1, 2025	2. Official name of firm, indicate if prime or subconsultant: Plante & Moran, PLLC Prime	3. Address of office to perform work: 3000 Town Center Suite 100 Southfield, MI 48075 248-352-2500																																																												
4. Name of parent company, if any: Plante & Moran, PLLC	5. Location of headquarters (city): Southfield, MI	6. Name, title, and telephone number of principal contact: Keith Szymanski — Engagement Partner 248-223-3591 keith.szymanski@plantemoran.com	7. Name, title, and telephone number of project manager: Christopher Gilbert — Audit Senior Manager 810-766-6008 christopher.gilbert@plantemoran.com																																																												
8. Specify Type of Ownership: <input type="checkbox"/> Private corporation <input type="checkbox"/> Public corporation <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> Partnership	9. Indicate Special Status: None <input type="checkbox"/> Small business <input type="checkbox"/> Minority-owned business <input type="checkbox"/> Woman-owned business	10. Indicate certifications held regarding special status: None <input type="checkbox"/> SBA certified <input type="checkbox"/> SLDBE certified <input type="checkbox"/> LAUCP certified	11. Is this submittal a joint venture (JV)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If so, has the JV worked together before? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																												
12. List full-time personnel by primary function. Count each only once. If all personnel are not stationed in office as listed in item 3, indicate in-office personnel separately, e.g. "5/1". <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u> </u></td> </tr> <tr> <td><u>2</u></td> <td><u>Partners</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>2</u></td> <td><u>Principals</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>1</u></td> <td><u>Senior Manager</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>1</u></td> <td><u>Manager</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>1</u></td> <td><u>Senior</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>3</u></td> <td><u>Staff</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><u> </u></td> <td style="width: 20%;">0 Total Personnel Domiciled in LA</td> </tr> <tr> <td><u> </u></td> <td>10 Total Personnel</td> </tr> </table>				<u> </u>	<u>2</u>	<u>Partners</u>	<u> </u>	<u>2</u>	<u>Principals</u>	<u> </u>	<u>1</u>	<u>Senior Manager</u>	<u> </u>	<u>1</u>	<u>Manager</u>	<u> </u>	<u>1</u>	<u>Senior</u>	<u> </u>	<u>3</u>	<u>Staff</u>	<u> </u>	0 Total Personnel Domiciled in LA	<u> </u>	10 Total Personnel																																						
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13. List all outside subcontractors or subconsultants you intend to employ for this project.

a. Name and address of subconsultant or subcontractor	b. Specific work to be performed on this project	c. Worked with prime firm before?
Thomason Financial Resources 1009 Harding Trace Court Nashville, TN 37221	Detail testing to assist with financial statement audit and single audit	Yes

14. Brief resumes of key persons anticipated for this project (clearly identify if alternate office location if different than listed in item 3).

a. Name and title: Keith Szymanski — Partner	a. Name and title: Pamela Hill — Partner Office: Flint, MI
b. Position or assignment for this project: Engagement Partner	b. Position or assignment for this project: Colleague Partner
c. Years of professional experience with this firm: 18 With other firms: 0	c. Years of professional experience with this firm: 26 With other firms: 0
d. Education: Degree / Year / Specialization Bachelor of Business Administration/ 2006 Master of Accounting/ 2007	d. Education: Degree / Year / Specialization Bachelor of Business Administrations/ 1998
e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101031116/ 2008	e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101027061 / 2001
f. Experience and qualifications relevant to this project: I have 18 years of experience with the firm's governmental attestation practice. I am also a founding member of the firm's government transportation practice. In addition to serving transit agencies and local governmental units, I was the governmental industry technical specialist and am a governmental single audit specialist. I serve as the partner for approximately 25 governmental entities, including many of our transit clients. I led our firm in preparing for GASB 87 (Leases) and GASB 96 (SBITAs). My team and I developed both internal and external tools, trainings, and articles on the new standard. I am also one of our Inflation Reduction Act subject matter experts for the transit industry. Additionally, when the FTA released its initial guidelines for the financial data reviews, there were concerns that what the FTA was asking for was not consistent with professional standards for the accounting industry. I participated in a group led by the AICPA Government Audit Quality Center that discussed those concerns that ultimately brought about changes to the guidance from the FTA.	f. Experience and qualifications relevant to this project: I am a partner in our governmental practice and the leader of Plante Moran's national governmental transportation practice. I've served on the audit and assurance services team for over 26 years, with an emphasis on serving transit agencies, airports, special-purpose entities, and local governmental entities throughout the country. I lead audit engagements that include single audits and NTD reporting, and many that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. I have helped many governmental entities plan for and implement GASB statements, including Statement Nos. 34-100. I've also conducted long-term planning and other consulting projects.

<p>a. Name and title: Ashley Frase — Principal Office: Flint, MI</p>	<p>a. Name and title: Christopher Gilbert — Senior Manager Office: Flint, MI</p>
<p>b. Position or assignment for this project: Transit Industry Technical Specialist</p>	<p>b. Position or assignment for this project: Audit Senior Manager</p>
<p>c. Years of professional experience with this firm: 13 With other firms: 0</p>	<p>c. Years of professional experience with this firm: 11 With other firms: 0</p>
<p>d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 2011 Master of Business Administration / 2012</p>	<p>d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 2012 Master in Science of Accounting / 2014</p>
<p>e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101034894/ 2014</p>	<p>e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101036845/ 2016</p>
<p>f. Experience and qualifications relevant to this project: I am an industry technical specialist with over thirteen years of experience providing assurance services to governmental and transportation clients, including federal and state compliance audits and procedures, NTD procedures, as well as serving many clients with GFOA certification. In addition to my role as a technical and single audit specialist, I am also a Subject Matter Expert for the firm's Inflation Reduction Act (IRA) tax credit practice in the public sector, including serving on the engagement with the American Public Transportation Authority for IRA technical research, training and materials. I also have experience in assistance with annual budgets, agreed-upon procedures, and assistance with GASB 34, 68, 75, and, most recently, GASB 87, 94, 96, and 101 implementation.</p>	<p>f. Experience and qualifications relevant to this project: I have over 11 years of experience with the firm's governmental practice, providing assurance services primarily to transit agencies and local governmental entities. I manage audit engagements, including those with single audits, NTD reporting, agreed-upon procedures, and financial statements that are submitted to the GFOA's Certificate of Achievement in Financial Reporting program. I am a member of our firm's professional standards team, serving as our industry technical specialist for the governmental practice. I also am one of our single audit specialists and benefit plan audit specialists. Further, I have served as the project management champion for our governmental practice for the past several years. I have assisted multiple governmental entities with planning and implementation for GASB statements 67/68, 74/75, 84, 87, 94, 96, 100, and 101, among others. I have also served as a subject matter expert for the governmental practice and public sector industry of our firm for various auditing/accounting standards, including SAS 149 and GASB 103 more recently.</p>

a. Name and title: Alissa Flury — Manager Office: Detroit, MI	a. Name and title: Hunter Clark — Senior Office: Flint, MI
b. Position or assignment for this project: Audit Manager	b. Position or assignment for this project: Audit Senior
c. Years of professional experience with this firm: 7 With other firms: 0	c. Years of professional experience with this firm: 4 With other firms: 0
d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 2017 Master of Business Administration / 2018	d. Education: Degree / Year / Specialization Bachelor of Business Administrations with a double minor in Finance & Information Systems / 2020
e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101039323 / 2019	e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ Currently ongoing.
f. Experience and qualifications relevant to this project: I have over seven years of experience serving a variety of clients within our governmental practice, such as airports, transits, counties, cities, and special-purpose entities. My experience includes single audits, financial reporting, PFC compliance audits, NTD reports, and financial statement preparation. I am a member of the firm's governmental transportation team and serve as the governmental single audit industry lead for the firm.	f. Experience and qualifications relevant to this project: I am an audit senior with over four years of experience serving governmental clients. My experience includes serving governmental entities in the transportation area as well as airports, cities, and townships. I have also performed many single audits and helped clients in preparing NTD reports..

a. Name and title: Robin Milne — Principal
b. Position or assignment for this project: Principal, Transportation IT Specialist
c. Years of professional experience with this firm: 11 With other firms: 29
d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 1987 Master of Business Administration / 2012
e. Active registration or applicable certifications: State / Discipline / License number / First year registered Missouri / Project Management Professional (PMP) & Agile Certified Professional (ACP) Missouri / Lean Black Belt Professional (LBBP) & Six Sigma Lean Professional (SSLP) Missouri / Change Management Specialist (CMS)
f. Experience and qualifications relevant to this project: I have over 30 years of experience assisting clients at the state, county, and local level with various technology-related needs. I have performed alternatives analyses, cost-benefit analyses, business process reviews, and detailed system analysis, design, and implementation for transit organizations and government clients.

15. List work by firm's personnel members to be assigned to this project which best illustrates current qualifications relevant to this project (limit 15 projects).

a. Project name, location, and owner's name	b. Reference contact name, telephone number, and e-mail	c. Project description	d. Nature of firm's responsibilities	e. Completion date (actual or estimate)	f. Estimated fees (000's)	
					Entire project	Firm's work
Denver Regional Transportation District (RTD) Denver, CO Team members: Keith Szymanski, Pamela Hill, Christopher Gilbert, Hunter Clark	Byron Aten Senior Manager of Accounting 303-299-6457 byron.aten@rtd-denver.com	Assurance services	Financial statement audit, Single audit, NTD agreed-upon procedures, Various other requested AUPs, Salaried Defined Benefit Trust Plan audit, GASB implementation assistance, ERP planning assistance, strategic brainstorming sessions with management.	2030	\$878 (for five-year contract)	\$878 (for five-year contract))
Suburban Mobility Authority For Regional Transportation (SMART) Detroit, MI Team members: Keith Szymanski, Pamela Hill	Ryan Byrne Chief Financial Officer 313-223-2149 rbyrne@smartbus.org	Assurance services	Financial statement audit, Single audit, NTD agreed-upon procedures, Subrecipient agreed-upon procedures, Other tailored agreed-upon procedures, Assistance with many GASB implementations, Many best practice recommendations, strategic brainstorming sessions with management.	2028	\$1,110 (for five-year contract)	\$1,110 (for five-year contract)
South Florida Regional Transportation Authority (SFRTA) Pompano Beach, FL Team members: Pamela Hill, Ashley Frase, Christopher Gilbert	Diane Hernandez Del Calvo Deputy Executive Director 954-788-7915 hernandezdelcalvod@sfrta.fl.gov	Assurance services	Financial statement audit, federal and state single audit, investment compliance report.	2026	\$378 (for five-year contract)	\$378 (for five-year contract)
Toledo Area Regional Transit Authority (TARTA) Toledo, OH Team member: Ashley Frase	James Karasek CFO 419-245-5200 jkarasek@tarta.com	Assurance services	Financial statement audit, Single audit, NTD agreed-upon procedures, and state compliance procedures.	2027	\$450 (for five-year contract)	\$450 (for five-year contract)
Hill County Transit District (HCTD) San Saba, TX Team members: Keith Szymanski, Pamela Hill, Alissa Flurry	Marisa Perry Contract CFO 817-832-4380 marisa.perry@trusthtg.com	Assurance services	Annual audit, single audit, and state single audit.	2026	\$310 (for five-year contract)	\$310 (for five-year contract)

San Diego County Regional Airport Authority (SDCRAA) San Diego, CA Team members: Pamela Hill, Alissa Flurry	Liz Stewart Director of Accounting 619-400-2822 estewart@san.org	Assurance services	ACFR audit, Single audit, PFC compliance Audit, CFC (State of CA) compliance Audit	2029	~\$1,000 (for a five-year contract)	~\$1,000 (for a five-year contract)
Valley Metro Phoenix, AZ Team Members: Robin Milne	Michael Mathews Financial Controller 804-405-5038 mmathews@valleymetro.org	ERP and EAM assessment, selection, and implementation	Assisted Valley Metro with an assessment of existing ERP and EAM systems, including documenting business processes and associated issues. Developed a request for proposal to select both an ERP and EAM system, which included assisting with the formal solicitation, analysis of proposals received, demonstrations, and subsequent contract negotiations. Remained engaged supporting Valley Metro the project management office for the implementation of the Oracle ERP and Trapeze EAM software solutions	2022	\$1,400	\$1,400
State of Washington, Office of Financial Management – One Washington Program Olympia, WA Team members: Robin Milne	Brian Tinney Assistant Director 360-902-0530 brian.tinney@ofm.wa.gov	One Washington ERP procurement and implementation	Statewide selection and implementation of ERP including the Department of Transportation, supporting the development of the foundation data model, working through the future business design, reviewing security and internal controls, and supporting the project scheduling activities. Plante Moran is working side by side with the business owners, the System Implementer and Workday to develop and deploy the Workday solution across the State.	2019-present	\$7,500	In process, so extensions are expected

16. List all projects currently under contract or under contract negotiations that are being (or will be) performed by the firm's office as listed in item 3.

a. Project name, location, and owner's name Keith Szymanski is the owner of each engagement below.	b. Nature of firm's responsibility	c. Indicate whether work completed as prime, subconsultant or joint venture	d. Percent complete	e. Estimated fees (000's)	
				Total fee	Fee remaining
Suburban Mobility Authority for Regional Transportation Detroit, MI	Financial statement audit, Single audit, NTD agreed-upon procedures, Subrecipient agreed-upon procedures, Other tailored agreed-upon procedures, Assistance with many GASB implementations, Many best practice recommendations, strategic brainstorming sessions with management.	Prime	2025 audit approx. 85% complete; Total 5-year contract nearly 40% complete	2025: \$220 Contract: \$1,110	2025: \$50 Contract: \$759
Denton County Transportation Authority Denton, TX	Annual audit, single audit, and NTD agreed upon procedures.	Prime	2025 audit approx. 10% complete; Total 5-year contract 80% complete	2025: \$90 Contract: \$380	2025: \$84 Contract: \$84
Hill Country Transit District Belton, TX	Annual audit, single audit, and state single audit.	Prime	2025 audit approx. 0% complete; Total 5-year contract 60% complete	2025: \$66 Contract: \$310	2025: \$66 Contract: \$134

17. Use this space to provide any additional information or description of resources supporting your firm's qualifications for the proposed project.

18. Ethics Questionnaire: If any owner, officer, or employee of respondent or any of the respondent's subcontractors (whether identified in the submittal or not) is currently an officer, employee, or board member of the City of New Orleans or of any of its departments, boards, or commissions, committees, authorities, agencies, public trusts, or public benefit corporations, please state the name or names of said owner, officer or employee, the relationship to respondent and/or respondent's subcontractor(s), the relationship with City board, agency, department, commission, authority, public trust, or public benefit corporation; if respondent or person(s) identified believe that the relationship is not or would not be a violation of applicable ethics laws, fully explain why not. If applicable, please complete ethics questionnaire on company letterhead attached to the back of this form. By signing below, you have completed the ethics questionnaire or you have not identified any ethics conflict at this time.

19. Pursuant to Louisiana Revised Statute 42:6.1, I hereby authorize the Regional Transit Authority to discuss the character and professional competence of this firm in Executive Session.

20. The forgoing is a statement of facts.

Signature: Keith Szymanski

Date: October 17, 2025

Typed Name: Keith Szymanski

Title: Partner

Consultant questionnaire form – Subcontractor

FORM CQ - 2012

Instructions: The prime, each subconsultant, and any other tier subconsultant must submit a fully completed CQ-2012 form. All items requested on the form are required, if an item is not applicable, respondents are instructed to enter N/A. Each prime firm participating as a joint venture should complete a separate CQ-2012 form and indicate on the form in item 10 that the response is a joint venture.

<p>Regional Transit Authority Contractor/Consultant Questionnaire CQ-2012</p> 	<p>1. Project name, project number and date of submittal:</p>	<p>2. Official name of firm, indicate if prime or subconsultant: Thomason Financial Resources</p>	<p>3. Address of office to perform work: 1009 Harding Trace Ct. Nashville, TN 37221</p>																																																																		
<p>4. Name of parent company, if any:</p>	<p>5. Location of headquarters (city): Nashville, TN</p>	<p>6. Name, title, and telephone number of principal contact: Kim Thomason President 615-479-4770</p>	<p>7. Name, title, and telephone number of project manager: Same as box 6.</p>																																																																		
<p>8. Specify Type of Business Entity:</p> <p><input type="radio"/> Corporation <input type="radio"/> Proprietorship <input type="radio"/> Partnership <input type="radio"/> Limited Liability Corporation (LLC) <input type="radio"/> Other <u>Subchapter S</u></p>	<p>9. Indicate Special Status:</p> <p><input type="checkbox"/> Small business <input type="checkbox"/> Minority-owned business <input checked="" type="checkbox"/> Woman-owned business</p>	<p>10. Indicate certifications held regarding special status:</p> <p><input checked="" type="checkbox"/> SBE certified <input type="checkbox"/> SLDBE certified <input type="checkbox"/> LAUCP certified</p>	<p>11. Is this submittal a joint venture (JV)?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If so, has the JV worked together before?</p> <p><input type="radio"/> Yes <input type="radio"/> No</p> <p>Indicate the legal name of the JV:</p>																																																																		
<p>12. List full-time personnel by primary function. Count each only once.</p> <table border="1"> <thead> <tr> <th>#</th> <th>Function (e.g. civil engineer)</th> <th> </th> <th> </th> <th> </th> <th> </th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Kim Thomason, CPA</td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>0 Total Personnel Domiciled in LA 1 Total Personnel</p>				#	Function (e.g. civil engineer)					1	Kim Thomason, CPA																																																										
#	Function (e.g. civil engineer)																																																																				
1	Kim Thomason, CPA																																																																				

13. List all outside subcontractors or subconsultants you intend to employ for this project.

a. Name and address of subconsultant or subcontractor	b. Specific work to be performed on this project	c. Worked with prime firm before?
None - just Kim Thomason	Auditing financials	Yes

14. Brief resumes of key persons anticipated for this project (clearly identify if alternate office location if different than listed in item 3).

a. Name and title: Kim Thomason, President	a. Name and title:
b. Position or assignment for this project: Auditor	b. Position or assignment for this project:
c. Years of professional experience with this firm: 22 With other firms: 6	c. Years of professional experience with this firm: With other firms:
d. Education: College or University/ Degree / Year / Specialization Auburn University - Bachelor Accounting 1986	d. Education: College or University/ Degree / Year / Specialization
e. Active registration or applicable certifications: State / Discipline/ License number / First year registered Tennessee State Board of Accountancy, 2003, #17993-Kim Thomason Tennessee State Board of Accountancy, 2003, #3047 - Thomason Financial Resources	e. Active registration or applicable certifications: State / Discipline/ License number / First year registered
f. Experience and qualifications relevant to this project: 15 years with Nashville Metropolitan Transit Authority - Subcontractor 12 years with Regional Transit Authority of Middle Tennessee -Subcontractor 13 years with Metropolitan Government of Nashville and Davidson County - Subcontractor (auditing Metro Water & Sewer and Metro Courts) 2 years with Metropolitan Nashville Airport Authority - Subcontractor Previous to 2014, 4 years with Metropolitan Nashville Airport Authority with other Prime Contractors	f. Experience and qualifications relevant to this project:

15. List work by firm and the firm's personnel to be assigned to this project which best illustrates current qualifications relevant to this project (limit 15 projects).

a. Project name, location, and owner's name	b. Reference contact name, telephone number, and e-mail	c. Project description	d. Nature of firm's responsibilities	e. Completion date (actual or estimate)	f. Estimated fees (000's)	
					Entire project	Firm's work
Nashville Metropolitan Transit Authority	Shelly McElhaney (615)-862-5950 shelly.mcelhaney@nashville.gov	Auditing MTA's financial statements and performing single audit.	Subcontractor who was the lead on performing single audit and testing internal controls.	9/15/24	N/A – negotiated by prime contractor	10,000
Regional Transit Authority	Same as above	Same as above with RTA's financial statements.	Same as above	10/15/24	N/A – negotiated by prime contractor	8,000
Metropolitan of Nashville and Davidson County	Amanda Deaton Moyer 615-862-4782 Amanda.deaton-moyer@nashville.gov	Auditing Metro Water & Sewer and auditing Metro Courts and Constitutional Offices	Subcontractor firm who was the lead auditor on this engagement for 13 years.	10/31/22	N/A – negotiated by prime contractor	92,250
Metropolitan Nashville Airport Authority	Pamela Hill (810)-766-6022 Pamela.Hill@plantemoran.com	Single Audit and auditing Passenger Facility Fees	Subcontractor firm who was the lead auditor on the engagement for 2 years	8/31/25	N/A – negotiated by prime contractor	15,000

16. List all projects currently under contract or under contract negotiations that are being (or will be) performed by the firm's office as listed in item 3.

a. Project name, location, and owner's name	b. Nature of firm's responsibility	c. Indicate whether work completed as prime, subconsultant or joint venture	d. Percent complete	e. Estimated fees (000's)	
				Total fee	Fee remaining
Nashville Metropolitan Transit Authority	Auditing MTA's financial statements and performing single audit.	Subcontractor	100%	N/A – negotiated by prime contractor	Annual fee above plus 5% each year
Regional Transit Authority	Same as above with RTA's financial statements.	Subcontractor	85%	N/A – negotiated by prime contractor	Annual fee above plus 5% each year
Metropolitan Nashville Airport Authority	Single Audit and auditing Passenger Facility Fees	Subcontractor	100%	N/A – negotiated by prime contractor	None

17. Use this space to provide any additional information or description of resources supporting your firm's qualifications for the proposed project.

18. Ethics Questionnaire: If any owner, officer, or employee of respondent or any of the respondent's subcontractors (whether identified in the submittal or not) is currently an officer, employee, or board member of the City of New Orleans or of any of its departments, boards, or commissions, committees, authorities, agencies, public trusts, or public benefit corporations, please state the name or names of said owner, officer or employee, the relationship to respondent and/or respondent's subcontractor(s), the relationship with City board, agency, department, commission, authority, public trust, or public benefit corporation; if respondent or person(s) identified believe that the relationship is not or would not be a violation of applicable ethics laws, fully explain why not. If applicable, please complete ethics questionnaire on company letterhead attached to the back of this form. By signing below, you have completed the ethics questionnaire or you have not identified any ethical conflict at this time.

19. Pursuant to Louisiana Revised Statute 42:6.1, I hereby authorize the Regional Transit Authority to discuss the character and professional competence of this firm in Executive Session.

20. The forgoing is a statement of facts.

Signature: Kimberly Thomason
Typed Name: Kimberly Thomason

Date: 9/19/25
Title: President

Non-collusion affidavit

NON-COLLUSION AFFIDAVIT

STATE OF Michigan
PARISH OF Oakland County

Keith Szymanski _____, being first duly sworn, deposes and says that:

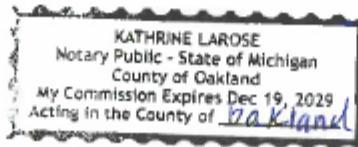
- (1) He is (Owner) (Partner) (Officer) (Representative) or (Agent), of Plante & Moran, PLLC, the Contractor that has submitted the attached bid;
- (2) Such Bid is genuine and is not a collusive or sham Bid.
- (3) The attached bid is not made in the interest of or on behalf of any undisclosed person, partnership, company association, organization or corporation; that such bid is genuine and not collusive or sham; that said bidder has not, directly or indirectly, induced or solicited any other bidder to put in a false or sham bid, and has not, directly or indirectly colluded, conspired connived or agreed with any bidder or anyone else to put on a sham bid, or refrain from bidding; that said bidder has not in any manner, directly or indirectly, sought by agreement, communication or conference with anyone to fix the bid price of said bidder or any other bidder, or to fix any overhead, profit, or cost element of such bid price or that of any other bidder, or to secure any advantage against RTA or anyone interested in the proposed contract; that all statements contained in such bid are true; that said bidder has not, directly or indirectly, submitted his bid price or any breakdown thereof or the contents thereof, or divulged information or data relative thereto, or paid or agreed to pay, directly or indirectly, any money or other valuable consideration for assistance or aid rendered or to be rendered in procuring or attempting to procure the contract above referred to, to any corporation, partnership, company, association, organization or to any member or agent thereof, or to any other individual; and further that said bidder will not pay or agree to pay directly or indirectly, any money or other valuable consideration to any corporation, partnership, company, association, organization or to any member or agent thereof, or to any individual, for aid or assistance in securing contract above referred to in the event the same is awarded to said bidder.

Signed: Keith Szymanski
Title: Partner

Sworn to me and subscribed in my presence this 22nd day of September, 2025, A.D.,



NOTARY PUBLIC



Certification of restrictions on lobbying

CERTIFICATION OF RESTRICTIONS ON LOBBYING

L Keith Szymanski, Partner hereby certify on
(Name and Title of Offeror Official)

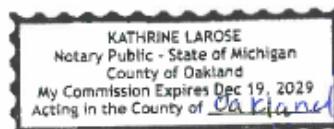
behalf of Plante & Moran, PLLC _____ that:
(Name of Offeror)

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard Form-LIL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this 22nd day September, 2025

BY Keith Syms



Notary
(Title of Authorized Official)

Sworn to and subscribed before me on this 22 day of September, 2025.

Notary Public In and For Oakland Parish/County

State of Michigan

Participant information form – Prime

PARTICIPANT INFORMATION FORM

All offerors are required to submit the information contained on this form. This information is a condition of submitting an offer to the RTA. Offerors must insure that **ALL** sub-contractors, sub-contractors or others at all tiers, which are proposed to be used or used under any agreement issued by RTA have submitted an executed copy of this form. RTA is required to maintain this information by the Federal Transit Administration and it is not subject to waiver.

Firm Name Plante & Moran, PLLC

Firm Address 3000 Town Center, Suite 100, Southfield, MI 48075

Telephone Number 248-223-3591

Fax Number 248-352-0018

E-Mail Address keith.szymanski@plantemoran.com

Firm's status as Disadvantaged Business Enterprise
(DBE) or Non- DBE Non-DBE

Age of the firm 101 years

Annual gross receipts of the firm \$ 1.12 Bn

Prime or Sub-Contractor Prime

NAICS code (s) 541211

I certify to the best of my knowledge that the above information is true and correct:

Signature Keith Szymanski

Title Partner

Date October 1, 2025

RTA Project No. 2025-033

FAILURE TO PROVIDE AN EXECUTED COPY OF THIS FORM AS STIPULATED HEREIN MAY PRECLUDE YOUR OFFER FROM CONSIDERATION FOR AWARD.

Participant information form – Subcontractor

PARTICIPANT INFORMATION FORM

All offerors are required to submit the information contained on this form. This information is a condition of submitting an offer to the RTA. Offerors must insure that **ALL** sub-contractors, sub-contractors or others at all tiers, which are proposed to be used or used under any agreement issued by RTA have submitted an executed copy of this form. RTA is required to maintain this information by the Federal Transit Administration and it is not subject to waiver.

Firm Name Kim Thomason

Firm Address 1009 Harding Trace Ct., Nashville, TN, 37221

Telephone Number 615-479-4770

Fax Number _____

E-Mail Address Kim@thomasonfinancial.com

Firm's status as Disadvantaged Business Enterprise (DBE) or Non- DBE DBE

Age of the firm 22 years

Annual gross receipts of the firm \$300,000

Prime or Sub-Contractor Sub-Contractor

NAICS code (s) 541211

I certify to the best of my knowledge that the above information is true and correct:

Signature Kimberly Thomason

Title President

Date October 13, 2025

RTA Project No. 2025-033

FAILURE TO PROVIDE AN EXECUTED COPY OF THIS FORM AS STIPULATED HEREIN MAY PRECLUDE YOUR OFFER FROM CONSIDERATION FOR AWARD.

DBE form 1 – Contract participation and DBA commitment



DBE FORM 1 - CONTRACT PARTICIPATION AND DISADVANTAGED BUSINESS ENTERPRISE (DBE) COMMITMENT

Column A. Indicate the firm's role: prime, sub-tier 2 (first-level sub), sub-tier 3 (sub of a sub), manufacturer, regular dealer/supplier, or broker/agent. Please note that only 60% of the value of regular dealer/supplier commissions and fees can be counted toward Disadvantaged Business Enterprise (DBE) participation. All firms participating (DBE and non-DBE, prime and subs) must be included on the form.

Column B. Provide the name and address of the firm.

Column C. Provide the principal contact person and phone number of the firm.

Column D. Describe the work, goods, and/or services to be provided by the firm.

Column E. Indicate the dollar amount of total bid (including all alternatives) assigned to the firm. Enter N/A for qualification statements (RFQ).

Column F. Indicate the percent value of the bid amount of work assigned to the firm. Total percent value of work should equal 100% to account for all work being performed on the contract.

Column G. Indicate whether firm is a DBE, SLDBE, or non-DBE. DBE-certified means federally certified by a member of the Louisiana Unified Certification Program (www.LAUCP.org). An SLDBE designation recognizes the firm as certified by the City of New Orleans SLDBE Program. For federally-funded projects, only DBE firms certified through the LAUCP program can be counted toward the DBE goal. For non-federal projects, both LAUCP and SLDBE certification is acceptable.

Revised December 17, 2018. Previous versions obsolete.



DBE FORM 1 - CONTRACT PARTICIPATION AND DISADVANTAGED BUSINESS ENTERPRISE (DBE) COMMITMENT (CONTINUED)

Project Title: Audit & Financial Oversight Services Project No.: 2025-033

Project Type (Specify DBE or SLDBE) DBE DBE Contract Goal 18 %

A.	B.	C.	D.	E.	F.
FIRM ROLE (Prime, sub-tier 2, sub-tier 3 manufacturer, supplier, etc.)	FIRM NAME AND ADDRESS	PRINCIPAL CONTACT NAME AND PHONE NUMBER	WORK TO BE SUBCONTRACTED/GOODS/SERVICES TO BE PURCHASED	% VALUE OF WORK/ PURCHASES	DBE, SLDBE, OR non-DBE
Prime	Plante & Moran, PLLC 3000 Town Center Suite 100, Southfield, MI 48075	Keith Szymanski 248-223-3591	Yes	82 %	
Sub-contractor	Thomason Financial Resources 1009 Harding Trace Ct. Nashville, TN 37221	Kim Thomason 615-479-4770		18 %	DBE
				%	
				%	
				%	
				%	
				%	
				%	

TOTAL VALUE OF PARTICIPATION FROM CONTINUATION PAGES:

TOTAL VALUE OF PARTICIPATION:

	%	%
Enter Total Bid Amount	Total Must Equal 100%	Total DBE Participation
\$ \$671,700	100 %	18 %

**Supplier/Manufacturer/Purchase/Dealer work is counted at 60% participation toward DBE goal.*

**Total DBE participation is less than the goal, refer to the Good Faith Efforts section of the instructions, and attach a Schedule C and all other necessary documentation. Firms must be DBE-certified with an authorized agent of the LAUCP to count participation towards the goal.*

The undersigned prime firm will enter into a formal written agreement with the subcontractors I consultants/vendors identified herein for work and/or goods and services as shown in this schedule, conditioned upon the execution of a contract with the RTA. The undersigned agrees to be contractually bound to maintain the level of DBE participation set forth above. Failure to comply with this agreement constitutes breach of contract.

Signature: Keith Szymanski Date: October 1, 2025

Printed Name: Keith Szymanski Title: Partner

Revised December 17, 2018. Previous versions obsolete.

DBE form 2 – DBE participation questionnaire



DBE FORM 2 - DBE PARTICIPATION QUESTIONNAIRE

INSTRUCTIONS: Unless otherwise instructed by the Bidding Documents, this form must be submitted at time of Submission. This information is to be collected and documented for all federally-funded projects as required by the Department of Transportation 49 CFR Part 26. All items requested on the form are required. If an item is not applicable, respondents shall enter *N/A*. Each prime firm participating as a joint venture should complete a separate form and indicate (Item 9) that the response is a joint venture.

1. Project name, project number and date of submittal: Audit & Financial Oversight Services; 2025-033; October 1, 2025	2. Official name of firm: Plante & Moran, PLLC	3. Address of office to perform work: 3000 Town Center, Suite 100, Southfield, MI 48075
4. Name of parent company, if any: Plante & Moran, PLLC	5. Location of headquarters (city): Southfield, MI	6. Age of firm: 101 Years
7. Name, title, and telephone number of principle contact: Keith Szymanski Partner 248-223-3591	8. Indicate Special Status: N/A <p><input type="checkbox"/> Small Business <input type="checkbox"/> SLDBE certified <input type="checkbox"/> Minority-Owned Business <input type="checkbox"/> LAUCP certified* <input type="checkbox"/> Woman-Owned Business <input type="checkbox"/> SBE certified*</p> <p>*A firm participating as a DBE or SBE must be certified by the Louisiana Unified Certification Program (LAUCP) by the date of submittal. Current letter of certification shall be attached.</p>	
9. Is this submittal a joint venture (JV)? If yes, have the firms worked together before? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Summary of firm's annual revenues (insert index number): Last Year <u>6</u> 2 Years Ago <u>6</u> 3 Years Ago <u>6</u>	Ranges of annual revenues received: 1. less than \$500,000 2. \$500,000 - \$1,000,000 3. \$1,00,000 - \$2,000,000 4. \$2,000,000 - \$4,000,000 5. \$5,000,000 - \$6,000,000 6. \$6,000,000 or greater

I have reviewed the attached DBE Form I Schedule of Contract Participation and DBE Commitment, and confirm that the scope and price described was fairly negotiated. I further affirm that my firm is ready, willing, and able to perform the work as described and according to the requirement of the bid specifications.

I do solemnly declare and affirm under the penalties of perjury that the contents of this document are true and correct, and that I am authorized on behalf of this firm to make this affidavit.

Signature: Keith Szymanski Date: October 1, 2025
 Print Name: Keith Szymanski Title: Partner

Revised December 17, 2018. Previous versions obsolete.

DBE form 3 – Documentation of good faith effort

The documentation of good faith effort is not applicable since Plante Moran meets the DBE requirement stated by NORTA.

DBE form 4 – DBE participation plan



DBE FORM 4 --DBE PARTICIPATION PLAN (For RFPs and RFQs)

RESPONDENTS TO RFPs AND RFQs: This completed form must be furnished with your proposal. You must complete every section of the form or your proposal will be deemed non-responsive. If a section is not applicable to your proposal, you must explain why it is not applicable or your proposal will be deemed non-responsive. You must submit your response on the DBE Responsiveness Form 4 or your proposal will be deemed non-responsive. You may use additional pages as warranted.

RFP/RFQ/Solicitation #: 2025-033 Date: 10 / 1 / 2025
Description: Audit & Financial Oversight Services
Name of Respondent: Plante & Moran, PLLC

Please check the appropriate space:

The proposer is committed to the contract goal of 18 % DBE utilization on this contract. (If selected, you must complete and submit DBE Compliance Form 1 and 2 in order to be awarded a contract.)

The proposer is unable to meet the DBE contract goal, however is committed to a minimum of _____ % DBE utilization on this contract and will submit documentation demonstrating good faith efforts. (If selected, you must complete and submit DBE Compliance Forms 1 and 3 and DBE Compliance Form-2 if applicable along with all required supporting documentation in order to be awarded a contract.)

SECTION I - DBE COMMITMENT TO CONTRACT GOAL: You must list all DBE firms that you have identified to participate on the contract. **PLEASE NOTE: Every DBE firm listed MUST be utilized on the project. To remove and/or replace a DBE firm you must submit a request for removal and substitution and you must receive approval from the DBELO to remove and/or replace the firm.**

DBE FIRM & NAME of DBE	PHONE	SOURCE OF CERTIFICATION (SLDBE or LAUCP)	SCOPE OF WORK TO BE PERFORMED BY THE DBE	VALUE of PROPOSED CONTRACT with DBE (If Known)	ESTIMATED % OF TOTAL CONTRACT
1. Thomason Financial Resources	615-479-4770	LAUCP	Detail testing to assist with financial statement audit and single audit	\$ \$120,906	18 %
2.				\$	%
3.				\$	%
4.				\$	%
5.				\$	%
6.				\$	%
7.				\$	%
8.				\$	%
TOTALS				\$	%



DBE FORM 4 --DBE PARTICIPATION PLAN (For RFPs and RFQs)

SECTION II - DBE AFFIRMATIONS: For the DBE firms listed above, please provide the name and signature of the firm's authorized representative.

SECTION III - SPECIFIC PORTIONS OF WORK IDENTIFIED FOR DBE SUBCONTRACTOR: If you have not identified DBE firms for attainment of the DBE goal and have not listed a commitment to specific DBE firms for participation in Section I that equals the total contract goal for this project, you must list all selected scopes or portions of work that you identified to be performed by DBE(s) and the estimated percentage value of each scope of work identified in order to increase the likelihood of meeting the contract goal for this project.

SCOPE OR PORTIONS OF WORK IDENTIFIED FOR DBE PARTICIPATION		ESTIMATED % OF CONTRACT VALUE
1.	Detail testing to assist with financial statement audit and single audit	18%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
TOTAL		18%

Plante Moran works with different DBE firms on a variety of projects. Below are three examples. More can be provided if desired.



SECTION IV - PAST PERFORMANCE: You must provide details of your firm's past performance in compliance with DBE goals.

AGENCY NAME	PROJECT NAME	COMPLETION DATE	DBE PARTICIPATION ACHIEVED	DBE OFFICE VERIFICATION
Metropolitan Nashville Airport Authority	Annual audit and single audit	Expected October 2025	8.14%	TUCP
Wayne County, MI	Annual audit and single audit	May 2025	15%	N/A
Wayne County Airport Authority	Annual audit and single audit	April 2025	20%	N/A

SECTION V - OTHER: If you have not identified DBE firms for attainment of the DBE goals and have not listed commitments to specific DBE firms for participation in Section I that equals the total contract goal for this project, you must provide narrative details of any other efforts your firm will conduct to attain the DBE goal.

Our answers to your questions



Qualifications of assigned staff

- For each staff member to be assigned to do auditing work, please submit with your submittal the staff member's resume, which should indicate that each (s)he has at least three (3) years of job experience and has the qualifications to do the tasks outlined in the Scope of Work.

Your engagement team

Plante Moran's greatest asset is our people — not just their knowledge, but also their integrity and their commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience, and balance the team with varied ways of thinking that complement one another.

We have structured our team to deliver the specialized knowledge and personal fit you deserve. Each person serves a necessary role on the engagement and is experienced in serving clients like you. See list of select transit clients service for each team member on page 41.



Keith Szymanski, CPA

Engagement Partner

248-223-3591 | keith.szymanski@plantemoran.com

Role: When NORTA needs an answer, I am your first call. My primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, ensure no surprises, and value your time.

Experience: I have 18 years of experience with the firm's governmental attestation practice. I am also a founding member of the firm's government transportation practice. In addition to serving transit agencies and local governmental units, I was the governmental industry technical specialist and am a governmental single audit specialist. I serve as the partner for approximately 25 governmental entities, including many of our transit clients. I led our firm in preparing for GASB 87 (Leases) and GASB 96 (SBITAs). My team and I developed both internal and external tools, trainings, and articles on the new standard. I am also one of our Inflation Reduction Act subject matter experts for the transit industry. Additionally, when the FTA released its initial guidelines for the financial data reviews, there were concerns that what the FTA was asking for was not consistent with professional standards for the accounting industry. I participated in a group led by the AICPA Government Audit Quality Center that discussed those concerns that ultimately brought about changes to the guidance from the FTA.

Education: I am a graduate of the University of Michigan with a B.B.A and Master of Accounting.

Professional affiliations training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I am a member of the American Public Transportation Association and am an active participant in the audit committee and CFO subcommittee and am a frequent presenter for both groups. I recently co-presented on an APTA webinar covering the Inflation Reduction Act. I am also a member of the AICPA, MICPA, and the Ohio Government Finance Officers Association (Ohio GFOA).

Fun fact: For the past 15 years, my cousins and I have upheld a cherished tradition: the annual Cousins Only Camping trip. The twelve “original” cousins plus spouses and children are now a group of more than 40!

Client success story



The City of Columbus, Ohio has a December 31 fiscal year end and commits to issuing its ACFR by April 1 of each year. In fact, the City is often nationally recognized for being one of the first large cities to publish its annual audit. When we took over as their auditors, they expressed the importance of continuing to meet that deadline. In response, we pulled from our deep bench of governmental auditors and developed an aggressive audit plan that included extensive interim procedures, an early start to single audit testing, and the beginning of year-end audit testing prior to the final trial balance being available. We were proud of the role we played in helping the City to meet its deadlines each year we served them.



**Member, National
Transit Practice**

Pamela Hill, CPA

Colleague Partner

810-766-6022 | pamela.hill@plantemoran.com

Role: I will bring a fresh perspective to your engagement in my role as your colleague partner. While I will be aware of all significant aspects of your engagement, you won't see me as often as your lead partner. This is intentional, as I can play a more valuable role in finding efficiencies, mining ideas, and delivering first-class service from an objective viewpoint.

Experience: I am a partner in our governmental practice and the leader of Plante Moran's national governmental transportation practice. **I've served on the audit and assurance services team for over 26 years**, with an emphasis on serving transit agencies, airports, special-purpose entities, and local governmental entities throughout the country. I lead audit engagements that include single audits and NTD reporting, and many that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. I have helped many governmental entities plan for and implement GASB statements, including Statement Nos. 34-102. I've also conducted long-term planning and other consulting projects.

Education: I graduated from Wayne State University with a B.B.A.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I'm a member of the American Public Transportation Association, where I am on both the Financial Management Committee and the Committee of Audit Professionals (where I play an active role in

assisting with training and content development), as well as Airports Council International – North America, the Association of Airport Internal Auditors, and the American Association of Airport executives, where I sit on the Finance and Admin Committee and am Chair of the Finance and Accounting Group. I am also a member of the AICPA, Michigan Association of Certified Public Accountants (MICPA), and Michigan Governmental Finance Officers Association (MGFOA). I am a regular speaker at many conferences both in the state of Michigan and nationally.

Fun fact: I am an avid bootcamp participant and have been doing it for almost 13 years now. I love the sense of accomplishment you feel after the workout. It has also shown me that I can do anything and can persevere.

Client success story



As a practice with all of our clients, we stay in touch with them throughout the year. We have regular check-ins and appreciate the collaboration with them on issues as they come up. As part of these frequent check-ins, one of our long-time transportation clients informed us months in advance that they would be going to the bond market, as they frequently do. They let us know that they would need a bond consent letter and when that timing would likely occur. Having gone through this process many times with them, we were all on board with the typical turnaround time of a few weeks and kept in frequent touch as they started the process. However, when the bond market looked to be taking a quick turn that would not be advantageous to our client, they reached out and asked to get started now and to turn around the deliverable in three days. This was a very difficult ask but we also knew the importance of this to our client. We worked with their team and their bond advisors as well as bond counsel to get them what they needed in that very short window. The outcome was a favorable rating for the client and success in the bond market.



Member, National
Transit Practice

Ashley Frase, CPA, MBA Transit Industry Technical Specialist

810-766-6048 | ashley.frase@plantemoran.com

Role: I will share my specialized industry expertise to address complex technical issues while providing you with the guidance, insights, and resources you need. I will be available to explain the “why” related to technical transit issues and work with the team and NORTA as needed to resolve any issues as they arise.

Experience: I am an industry technical specialist with over thirteen years of experience providing assurance services to governmental and transportation clients, including federal and state compliance audits and procedures, NTD procedures, as well as serving many clients with GFOA certification. In addition to my role as a lead member of our national transit practice, technical and single audit specialist, I am also a Subject Matter Expert for the firm’s Inflation Reduction Act (IRA) tax credit practice in the public sector, including serving on the engagement with the American Public Transportation Association (APTA) for IRA technical research, training and materials. I also have experience in assistance with annual budgets, agreed-upon procedures, and assistance with GASB 34, 68, 75, and, most recently, GASB 87, 94, 96, and 101 implementation. Additional recent industry participation includes presentations on tariffs, IRA tax credit updates with the One Big Beautiful Bill, Uniform

Guidance updates, and GASB updates to the APTA Legislative Committee, APTA Federal Procedures and Regulations and Funding, Finance, and Tax Policy Subcommittees, APTA Innovative Funding, Finance and P3 Committee, APTA CFO Subcommittee, and APTA Committee of Audit Professionals.

Education: I am a graduate from a graduate of Grand Valley State University with a B.B.A and Davenport University with an M.B.A. focused in accounting.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I am a member of APTA and am an active participant in the Committee of Audit Professionals, the Innovative Funding, Finance, and P3 Committee, and the CFO Subcommittee. I am also a member of the AICPA as well as the Government Finance Officers Association (GFOA). I am a frequent presenter at various conferences and trainings, including APTA committee meeting presentations to the Legislative Committee, CFO Subcommittee, Innovative Funding, Finance and P3 Committee, among others.

Fun fact: My favorite weekend activity is shopping at the local farmers' market with my husband and two daughters.

Client success story



We are proud to serve as a technical resource for our clients, proactively addressing potential issues before they arise. One of my longstanding transit clients contacted me last year for guidance on a new pension plan they were entering into. The plan had several nuances within the agreement that required special consideration, and the client sought out our expertise regarding the accounting treatment. We first provided them with our complimentary toolkits and assisted them in analyzing and researching the appropriate treatment under GASB 84 and GASB 97. Our internal consultations and discussions with our professional standards team enabled us to ask precise questions and ultimately help the client's staff arrive at the correct conclusion regarding the proper accounting treatment.

By the time fieldwork began, the client was well-prepared and capable of addressing all accounting treatment and footnote disclosure requirements. This readiness significantly enhanced the efficiency of the fieldwork process for both the client and the audit team. The client was very grateful for our timely and detailed assistance outside of the typical audit season. This approach is common with complex or nonroutine accounting matters or new accounting standards, allowing us to leverage our expertise throughout the year and address these matters in advance to avoid complications during the year end audit.



**Member, National
Transit Practice**

Chris Gilbert, CPA

Audit Senior Manager

810-766-6008 | christopher.gilbert@plantemoran.com

Role: I'll manage the overall audit engagement, ensuring that our team works collaboratively to deliver quality and efficient service. You will see me regularly in the field as I work with the rest of our audit team and your staff. I want to hear what's going well (or not) and what issues are on your mind.

Experience: I have over 11 years of experience with the firm's governmental practice, providing assurance services primarily to transit agencies and local governmental entities. I manage audit engagements, including those with single audits, NTD reporting, agreed-upon procedures, and financial statements that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.

I am a member of our firm's professional standards team, serving as our industry technical specialist for the governmental practice. I also am one of our single audit specialists and benefit plan audit specialists. Further, I have served as the project management champion for our governmental practice for the past several years. I have assisted multiple governmental entities with planning and implementation for GASB statements 67/68, 74/75, 84, 87, 94, 96, 100, and 101, among others. I have also served as a subject matter expert for the governmental practice and public sector industry of our firm for various auditing/accounting standards, including SAS 149 and GASB 103 more recently.

Education: I received my Bachelor of Business Administration and Master of Science in Accounting from the University of Michigan-Flint.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

In addition to my involvement with the American Public Transportation Association, I currently serve on the committee responsible for revising the Michigan Department of Transportation audit guide. I am also a member of the Michigan Association of Certified Public Accountants (MICPA) and the Michigan Municipal Treasurers Association (MMTA). Historically, I have been a speaker for these organizations, as well as for the Michigan Governmental Finance Officers Association (MGFOA). Additionally, I regularly present in Plante Moran's internal continuing professional education program. Furthermore, I am a member of the International Foundation of Employee Benefit Plans (IFEBP) and attend their annual conference.

Fun fact: I enjoy spending time with my wife and son, including adventuring in the backyard, going for a bike ride, and spending time with friends and family.

Client success story



We completed our first audit of the Denver Regional Transportation District (RTD) several years ago. Our team proactively worked with RTD to address recent GASB pronouncements that had not been fully analyzed before us being awarded the contract. With GASB 84 (Fiduciary Activities) in particular, we asked RTD to focus their analysis on the five employee benefit plans disclosed in the footnotes. RTD was not expecting to have to report any of them

as fiduciary activities following GASB 84 implementation. We reviewed plan documents and had several calls with RTD staff to work through the details of the GASB 84 analysis. It was ultimately concluded that two of the plans needed to be included. RTD was grateful we urged them to look at this early on so that the conclusions were agreed upon well before the audit.

For the 2022 financial statement audit, we were involved early and often with RTD in implementing GASB 87 (Leases). Given the anticipated significant impact of the new standard, as well as the considerable effort expected, we urged RTD's staff to start working on this early. We encouraged RTD to start the process by taking inventory of all their potential lease agreements that would need to be analyzed under the new standard. We provided our free toolkit for the standard (as we do for every new impactful standard), which really helped the RTD team analyze/document their considerations, as well as easily calculate any necessary journal entries required in year one and going forward. Further, we had several routine meetings with RTD staff to check in, answer any questions, and provide further research or guidance. By the time fieldwork was underway, RTD already had conclusions, journal entries, and updated footnote disclosures ready to go. Given how much of a significant lift this was, RTD was very appreciative of the sense of urgency we had and our heavy involvement along the way, which made implementing GASB 87 much more manageable and less time-intensive when it came to fieldwork for both us and RTD.



Alissa Flury, CPA

Audit Manager

313-496-7216 | alissa.flury@plantemoran.com

Role: I will oversee the audit process and manage staff during the engagement. As an on-the-ground leader during your audit, I can easily serve as a go-to person for any questions or concerns that might come up during the audit as well as year-round.

Experience: I have over seven years of experience serving a variety of clients within our governmental practice, such as transit agencies, airports, counties, cities, and special-purpose entities. My experience includes single audits, financial reporting, PFC compliance audits, NTD reports, and financial statement preparation. I am a member of the firm's governmental transportation team and serve as the governmental single audit industry lead for the firm.

Education: I am a graduate of Adrian College with a B.B.A and Master of Science in Accounting.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I am a member of the AICPA and MICPA and member of AAAE. I obtain at least 40 hours of continuing professional education each year and meet the Yellow Book CPE requirements.

Fun fact: I love to work out. I am even a fitness trainer. In my free time, you will find me in the gym where I teach cycling and boxing classes. I love making different playlists for my classes and motivating members to reach their fitness goals.



Client success story

One of my clients, HCTD, experienced significant turnover in 2022. They had an interim general manager, the finance director left before the start of the audit, and their then-current auditors had also resigned. We were not hired to perform the audit for the year ended December 31, 2022, until February 2023. Upon being hired, we immediately got to work coordinating plans for the audit with HCTD, reaching out to the prior auditors to review their workpapers, and customizing an audit approach specifically for the HCTD. Additionally, this would be our first state single audit performed in Texas, but because we are accustomed to satisfying various compliance requirements across the country, this did not pose an issue. We used our single audit approach refined over decades of nationwide experience, which includes researching requirements, documenting an approach, and obtaining concurrence from our professional standards team. We were ultimately able to complete a thorough audit and deliver the results to the Board on a timely basis. Despite having limited time to prepare for the first-year audit, we weren't focused solely on completing the necessary reports; we also provided HCTD with several recommendations for improvement. We truly view each audit engagement as an opportunity to serve as a trusted advisor and help our clients succeed.



**Member National
Transit Practice**

Hunter Clark

Audit Senior

810-766-6030 | hunter.clark@plantemoran.com

Role: Working with Alissa, I'll keep field staff on task and efficient. I'll make sure the execution of the audit meets our agreed-upon timeline and the plan we set with you.

Experience: I am an audit senior with over four years of experience serving governmental clients. My experience includes serving governmental entities in the transportation area as well as airports, cities, and townships. I have also performed many single audits and helped clients in preparing NTD reports.

Education: I received my bachelor's degree from Central Michigan University. I majored in accounting with a double minor in Finance & Information Systems. I am currently in the process of working through passing the CPA exam.

Fun fact: I enjoy learning about computers and watching/playing sports in my free time. After my first internship with Plante Moran, I built my first computer and plan to build more in the future.



Client success story

During the majority of our audits, we utilize our Client Collaboration Center and its app EZ Track to allow for secure uploads, tracking audit requests, and maintaining toolkits related to new accounting standards. I strive to utilize this platform for all clients and ensure they understand its functionalities and benefits by providing a thorough walkthrough. The site facilitates a smoother audit process by allowing efficient tracking of audit requests. Clients have consistently expressed appreciation for the ease of use of the site and for my efforts in

explaining its functionalities. I love that I am able to ease some of the stress of preparing for an audit by assisting my clients and using this unique technology.



Robin Milne, PMP, MBA

Principal, Transportation IT Specialist

248-223-3645 | robin.milne@plantemoran.com

Role: I will be responsible for any consulting and project management work that NORTA needs in the areas of information technology including testing of the IT general controls as required during the audit.

Experience: As a team member within our firm's governmental transportation consulting practice and a leader within our enterprise resource planning (ERP) practice, I will bring extensive expertise to complement your engagement team. The majority of my client base comprises state government agencies, including transportation, transit organizations, airports, and large cities and counties that are interested in acquiring or implementing an ERP system, assessing their current IT organization, or conducting IT and security assessments.

I have over 30 years of experience assisting clients at the state, county, and local level with various technology-related needs. I have also performed alternatives analyses, cost-benefit analyses, business process reviews, and detailed system analysis, design, and implementation for transit organizations and government clients.

My clients appreciate that I have been on their side of the table as an employee, and I understand the processes unique to government. They know I can define new processes using a lean approach, and I can provide a deep understanding of grants and project accounting in other business areas. I can also assist with the development of a chart of accounts that can be integrated across all modules of an ERP.

Education: I am a graduate of Eastern Washington University with a B.B.A. degree in accounting and William Woods University with an M.B.A.

Professional affiliations, training, and licensure: I am a Certified Project Management Professional (PMP), Project Management Institute (PMI); Certified, Six Sigma Lean Professional (SLLP); Certified, Lean Black Belt Professional (LBBP); and Project Management Institute, Agile Certified Practitioner (PMI-ACP).

Fun fact: I love cooking and farming. I recently went to Italy and found both farming and cooking to be very different from the U.S. We could learn a thing or two.

Client success story



I assisted a public transportation client with an assessment of existing ERP and EAM systems, including documenting business processes and associated issues. As part of the project, I developed a request for proposal to select both an ERP and EAM system, which included assisting with the formal solicitation, analysis of proposals received, demonstrations, and subsequent contract negotiations. I then further supported the client for the implementation of the Oracle ERP and Trapeze EAM software solutions.

A consistent and collaborative team

Our proposed engagement team has worked together for several years. We are fully committed to our clients in this industry and constantly strive to support their goals and growth. The following is a list of some of our engagement team's ongoing assignments in the public transit industry.

Current public transit clients						
Denver Regional Transportation District (RTD)						
South Florida Regional Transportation Authority (SFRTA)						
Suburban Mobility Authority for Regional Transportation (SMART)						
Ann Arbor Area Transportation Authority (AAATA)						
Detroit Department of Transportation (DDOT)						
Denton County Transportation Authority (DCTA)						
Capital Area Transportation Authority (CATA)						
Toledo Area Regional Transit Authority (TARTA)						
Hill County Transit District (HCTD)						
Greater Lynchburg Transit Company (GLTC)						

What our clients are saying



When selecting a new auditor, we wanted a regional firm that was customer service-focused, able to offer additional services and had a strong transportation background. The cost was a factor, but experience and team credentials were the most important criteria. **We felt that Plante Moran's national transportation team was a good fit and would provide outstanding value to our organization.**

Transit agencies are complex, and there are many nuances. Their transportation experience enabled them to hit the ground running.

They look for ways to add value and proactively share ideas and best practices from serving other transit clients. Their proprietary GASB toolkits have been very helpful and have enabled us to stay ahead of the curve with implementing new standards that will have a significant impact on our organization.

They regularly communicate with our team and Board of Directors to stay in front of any issues that may come up throughout the year and are always accessible to us."

– Doug MacLeod, Chief Financial Officer (recently retired)
Regional Transportation District (Denver)

Resume for subcontracting firm – Thomason Financial Resources



Kim Thomason, CPA

Managing Partner, Thomason Financial Resources

Role: I will assist Plante Moran with the financial statement audit and single audit as the DBE subcontractor.

Experience: I am the Managing Partner of Thomason Financial Resources. I have over 30 years of diverse and progressive experience in financial management for a number of industries including governmental entities, not-for-profit, banking, and insurance brokerage. Thomason Financial Resources was founded in 2003 and we primarily perform audits for both governmental entities and non-profit organizations.

I am currently engaged as the DBE financial auditor for Metropolitan Transit Authority, Regional Transit Authority, Music City Center, and Metropolitan Nashville Airport Authority. Also, I previously served 13 years as SWBE financial auditor for Metropolitan Government of Nashville and Davidson County focusing on Metro Water and Sewer and Constitutional Offices and Courts.

Licensure, CPE, and professional membership: I am a member of both the Tennessee State Society of CPAs and the American Institute of CPAs. I serve on the Tennessee State Society of CPA's Peer Review Committee and on several local community boards including West End Home Foundation, STEM Preparatory Academy and Leadership Nashville Alumni. I am also a consultant and trainer for the Center for Nonprofit Excellence in Nashville.

Fun fact: Outside of my work and volunteer responsibilities, I enjoy spending time with my golden retriever, Luna, cheering for Nashville Predators hockey team, and cycling the Natchez Trace Parkway in Nashville.

Staff capacity and availability

Each assigned engagement team member works full-time for Plante Moran and has been carefully selected based on their availability and capacity to meet NORTA's timeline as outlined in the RFQ. We have evaluated each team member's workload commitments and affirm that every team member has the capacity to deliver the required audit services within the specified time period. Completing NORTA's audit and ensuring deadlines will be your team's primary focus throughout the scheduled timeframe.

Given our dedicated national transit practice, **we have a deep bench of team members that have chosen to focus their careers in serving clients in the transportation industry, which allows capacity and availability to serve NORTA and each of our clients with the utmost attention both during the audit and year-round.**

Beyond audit fieldwork, our team is committed to being available throughout the year to support NORTA's needs. This includes scheduling and attending meetings with RTA Board members and



representatives as needed. We understand the importance of these touchpoints and will coordinate proactively to ensure our availability aligns with your scheduling preferences.

Our time-tested onboarding and audit approach emphasizes intentional planning and collaboration. This allows us to stay ahead of any emerging issues, deliver timely audit findings, and maintain open lines of communication with your leadership team. With our low staff turnover and “one-firm” firm philosophy, we can draw on resources across our offices to ensure continuity and responsiveness.

We are confident in our ability to meet your expectations and remain accessible to your staff and Board representatives throughout the engagement.

Firm's experience & qualifications

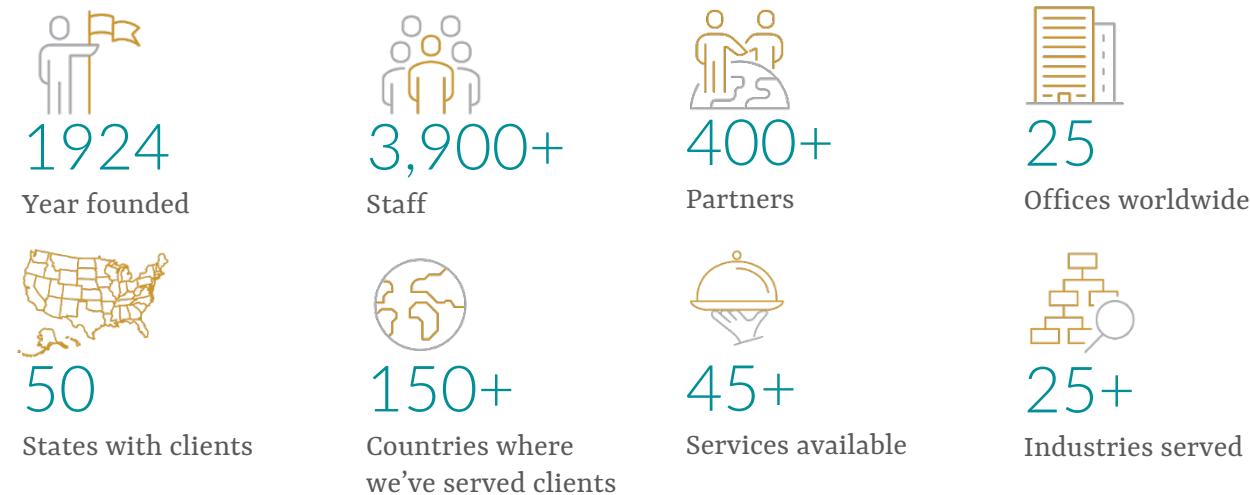
- Applicants shall provide proof of current certification status and data on the number of years their firm has been in business, including the number of years their firm has provided professional services to Public/Political Subdivisions, Transit Authorities, or Similar Entities.

Firm overview

For over 100 years, we've provided our clients with advice, ideas, and breakthrough strategies they can count on. We are proud to have served the public sector, including transit authorities and similar entities for 75+ years.

We are the 13th largest certified public accounting and management consulting firm in the nation. Our firm specializes in financial, compliance, human capital, operations improvement, strategic planning, technology selection and implementation, and wealth management services.

Fast facts



A better approach to client service, 100 years in the making.

Plante Moran's founders had a vision:

"to create a people firm disguised as an accounting firm."

Now, 100 years later, we're fully invested in taking that legacy into the future, moving forward together with our clients.

When you work with our team, you can count on us to see the story behind the numbers and deliver relationships beyond results.



Learn more about our story – and what it means for our clients – at plantemoran.com/count-on-us.

Ownership structure

Plante Moran is a professional limited liability company (PLLC); 100% of the capital used to finance our firm's operating activities (accounts receivable, facilities, etc.) comes from capital maintained within our organization by our equity owners. Read more about our commitment to our partner-owned ownership structure on page 90.

CPA license to practice in the state of Louisiana

We affirm that Plante Moran is licensed to practice in the state of Louisiana. All the members of your proposed team are licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.



Fortune magazine has recognized Plante Moran as one of the "100 Best Companies to Work For" every year since 1999. We ranked number 21 on the list for 2025.

Also in August 2025, Plante Moran was named to People magazine's list of "100 Companies that Care." This was our fourth consecutive year on the list, and we ranked No. 12 on the list. [See more on our website.](#)

Our peer review report

The AICPA peer review involves rigorous inspection of engagements not subject to PCAOB inspection. At the conclusion of the peer review, the peer reviewer expresses an opinion on the design of our system of quality control for our accounting and auditing practice and our compliance with that system, and the reviewer provides a peer review rating. Our most recently completed peer review, conducted in 2022, resulted in a “pass” rating, the highest rating possible. The peer review report is available at aicpa.org.


Postlethwaite & Netterville

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A Professional Accounting Corporation

Report on the Firm's System of Quality Control

December 16, 2022

To the Partners of
Plante & Moran, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2022. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; an audit performed under FDICIA; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2022, 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*. Plante & Moran, PLLC has received a peer review rating of *pass*.

Postlethwaite & Netterville
Postlethwaite & Netterville, APAC
Baton Rouge, Louisiana

Expertise serving governmental transportation organizations

We deeply understand the unique audit, accounting, compliance, financial, operational, and technology needs of governmental transit, airport, and special-purpose authority organizations. Our multidisciplinary team can help NORTA minimize risk, improve effectiveness, and contain the costs of providing key services to the public.

Members of your engagement team are active in the American Public Transportation Association (APTA), serving on the Innovative Funding, Finance, and P3 Committee, the CFO Subcommittee, and the Committee of Audit Professionals, as well as recent presentations to the Legislative Committee and Federal Procedures and Regulations and Funding, Finance, and Tax Policy Subcommittees. Through our leadership positions and firsthand experience serving clients like you, we possess an acute awareness of the ins and outs of transportation finance and the issues and opportunities you face. We can bring that expertise to the table as a trusted advisor.

Our practice, by the numbers

100+	Transportation clients served, including:	60+	Professionals serving the transportation industry, including five partners
	<ul style="list-style-type: none">• Bus and rail• Transit authorities• Departments of transportation• Tollway authorities• Road commissions• Airports		
1,700+	Public sector clients served	50+	NTD report submissions
1,300+	GASB entities served	\$2B+	FTA grant dollars audited
750+	Annual Comprehensive Financial Reports (ACFRs) audited in the past 25 years that have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting	600+	Single audits completed annually
		\$12B	In federal expenditures audited per year
		2.8B+	Passenger miles traveled subject to our procedures

Our team's experience with various public transportation clients

We provide comprehensive audit, financial, and consulting services to governmental transportation clients nationwide. Below is a representative listing of current clients and others we have been privileged to serve. **For individual-specific experience, please refer to page 47.**

- Allegheny County Airport Authority, PA
- Ann Arbor Area Transportation Authority, MI
- Capital Area Transportation Authority, MI
- Central Ohio Transit Authority, OH
- City of Mount Clemens Dial-A-Ride Funds, MI
- Columbus Regional Airport Authority, OH
- Connecticut Airport Authority, CT
- Metropolitan Transportation Commission, CA
- Milwaukee County Transit Authority, WI
- Nankin Transit Commission, MI
- Ohio Port of Greater Cincinnati Development Authority, OH
- Ohio Turnpike and Infrastructure Commission, OH

- Clark County Transit, WA
- Dallas Fort Worth International Airport, TX
- Denton County Transportation Authority, TX
- Denver Regional Transportation District, CO
- Des Moines International Airport Authority, IA
- Detroit Department of Transportation, MI
- Detroit Wayne County Airport Authority, MI
- Mass Transportation Authority, MI
- Gerald R. Ford International Airport Authority, MI
- Grand Junction Regional Airport Authority, CO
- Greater Richmond Transit Company, VA
- Hampton Roads Transit, VA
- Hawaii Department of Transportation, Airports Division, HI
- Hill Country Transportation District, TX
- Jacksonville Aviation Authority, FL
- Kansas City Area Transit Authority, KS
- Louisville Regional Airport Authority, KY
- Metropolitan Airports Commission, MN
- Metropolitan Nashville Airport Authority, TN
- Ontario International Airport Authority, CA
- Regional Transportation Authority, IL
- Regional Transportation Authority of SE Michigan, MI
- Rhode Island Airport Corporation, RI
- Salem Area Mass Transit District, OR
- San Diego County Regional Airport Authority, CA
- San Mateo County Transit District, CA
- Santa Cruz Metropolitan Transit, CA
- Sarasota Manatee Airport Authority, FL
- South Florida Regional Transportation Authority, FL
- Spokane International Airport, WA
- Suburban Mobility Authority for Regional Transportation, MI
- Toledo Area Regional Transit Authority, OH
- Valley Metro Regional Public Transportation Authority, AZ
- Washington and Bruce Townships STAR, MI
- State Departments of Transportation: AK, CA, CO, IA, LA, NB, MI, MS, NV, SC, OR, WA

Single audit experience

Our team members are undisputed experts in the single audit sector. NORTA's engagement will feature trained professional staff with significant single audit experience, as well as our proprietary single audit programs, questionnaires, and tools, which are customized to specific grants. Our audit reports and workpapers are regularly reviewed by federal oversight agencies and are considered best-in-class. Our approach will increase efficiency and minimize the use of your staff's time and resources.

Qualifications that lead to quality single audits

An analysis of single audit engagements performed by the AICPA's Peer Review Program determined that the following factors have a strong correlation to quality performance. Plante Moran excels in all three.



1. Size of the firm's single audit practice

- 50+ partners specializing in single audits
- 600+ single audits completed annually
- \$12B in federal expenditures audited per year
- 25+ single audits per year in excess of \$100M



2. Qualifications of the engagement partner

- Our single audit practice consists of trained professionals deeply engrained in federal compliance issues.
- Our professionals not only take single audit CPE courses annually but also teach many of those courses attended by other CPA firms. Our training materials are used nationally.



3. AICPA Governmental Audit Quality Center (GAQC) Membership

- We're a charter member of the GAQC and will share advance notice of issues that impact the single audit. According to the above-mentioned AICPA study, GAQC members had **two times greater conformity** to professional standards than nonmembers.
- Plante Moran Principal Sadie Mayle currently serves on the GAQC Executive Committee.

The study also found that GAQC members who performed 11 or more single audits annually – **like Plante Moran** – had 100% conformity to professional standards.

We're proactive when it comes to the Compliance Supplement.

Our involvement: We maintain direct contact with the AICPA and federal agencies, including the OMB, HHS, HUD, U.S. Department of Education, and EPA, and frequently conduct training sessions at conferences sponsored by these agencies.

How you benefit: Efficiency and ready access to knowledgeable staff, quick answers to difficult questions, and help resolving federal compliance issues.

Our involvement: We annually review and comment on changes being made to the OMB Compliance Supplement.

How you benefit: Faster response time to Uniform Guidance updates and help identifying changes to procedures and documentation, before the audit starts.

We don't just participate – we lead

Our professionals are heavily involved in public sector professional associations, which keeps us ahead of emerging issues that shape the practical application of standards and regulations. We do this not just to maintain our expertise, but to advocate for our clients and keep them informed.



American Public
Transportation Association

Recent involvements in various APTA committees:

- In August 2025, we were asked by APTA to speak at the sustainability conference.
- In January 2025, we were hired by APTA to present a webinar and provide toolkits and training videos to help transit agencies take advantage of and educate themselves on the Inflation Reduction Act (IRA). See below for more.
- Active members of the Committee on Innovative Funding, Finance, and P3s; CFO Subcommittee; Information Technology Subcommittee; and Committee of Audit Professionals (CAP)
- Attend TRANSform conferences and actively participate in events and committee meetings, including presentations to the Innovative Funding, Finance and P3 Committee, and CFO Subcommittee, Legislative Committee, Federal Procedures and Regulations and Funding, Finance and Tax Policy Subcommittee, at the 2025 and 2024 TRANSform conferences
- Active participant in the CFO Subcommittee, including speaking on tariffs at the September 2025 meeting, on UG changes at the meeting in October 2024, and presenting on the IRA and new GASB standards at the meeting in April 2024
- Speaker on cybersecurity at the APTA Rail Conference June 2023 and TRANSform learning zone October 2023
- Panelist and attendee at most CAP sessions since 2019, including presenting on the IRA in February 2024, the use of AI in auditing in November 2024, and cybersecurity in June 2025
- Member of the recently formed APTA Committee on Cybersecurity and Emerging Tech
- One of our partners served as the Chair of the AICPA in 2008; another partner served on the Council.
- Plante Moran Principal Marie Stiegel is a member of the AICPA State and Local Governments Expert Panel.



AICPA®

GAQC Member

- We are a charter member of the AICPA Governmental Audit Quality Center (GAQC).
- Plante Moran Principal Sadie Mayle currently serves on the GAQC Executive Committee.
- As a member of the GAQC, the firm helps promote the importance of quality governmental audits. Voluntary membership in this quality center demonstrates our commitment to audit quality and holds us to a higher level of scrutiny than non-member accounting firms.
- We participate in federal single audit roundtables with invited members from GAO, OMB, and various federal agencies.
- We help plan for and present at various AICPA governmental conferences.
- Propose changes to GASB Implementation Guides
- Actively respond to significant proposals for new governmental accounting rules
- Serve on the Governmental Accounting Standards Advisory Council (GASAC)





Government Finance Officers Association

- Involved with national and state-level associations
- Facilitate training sessions at the annual conference



- We serve on the Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government

We are the leading CPA firm in American Public Transportation Association (APTA)



Plante Moran has a long-standing commitment to the public transportation industry, demonstrated through our active leadership and participation in the American Public Transportation Association (APTA). Our firm is dedicated to supporting transit agencies by providing expert guidance on financial, operational, and regulatory matters. Our involvement with APTA allows us to stay at the forefront of industry developments and share our knowledge with the broader transit community.

As a leader in the industry, Plante Moran regularly collaborates with APTA to deliver valuable insights and resources to transit agencies. Our team of professionals is deeply involved in APTA's initiatives, contributing to the advancement of public transportation through thought leadership, educational programs, and strategic partnerships. Our clients also benefit from the industry knowledge and expertise we acquire through our APTA involvement — we're more attuned to what's going on in the transit industry than any other firm. **Our deep involvement in APTA means that our clients don't need to spend time educating our audit team.**

Our recent collaboration with APTA

1. Panel discussion on Funding Sustainability Projects

On August 12, 2025, at **APTA's annual Sustainability/Operations Planning Workshop**, **Plante Moran Tax Senior Manager Amber Amelio** served as a panelist for the "**Funding Sustainability Projects**" session. The discussion focused on strategies to secure funding for sustainability and climate-resilience initiatives amid an evolving political landscape and increasing uncertainty in federal programs. Together with fellow panelists, Amber **outlined the current state of federal tax credits, explained innovative financing approaches, and detailed grant-writing best practices** tailored to today's competitive funding climate—providing practical, actionable guidance for transit agencies advancing priority projects.

2. Webinar on the Inflation Reduction Act (IRA) Tax Credits

On January 14, 2025, Plante Moran partnered with APTA to conduct a highly informative webinar on the Inflation Reduction Act (IRA) for member transit agencies. The IRA expanded tax credits for various renewable and clean energy initiatives, including investments in electric vehicles (EVs), EV charging stations, alternative fuels, and renewable technologies such as solar, wind, geothermal, and battery storage. While transit agencies were often already engaged in various energy projects, most were not eligible for tax credit monetization until the IRA's adoption of a payment mechanism for non-taxpaying entities to realize the benefit of such tax credits.

Notably, your proposed engagement partner and transit industry technical specialist, Keith Szymanski and Ashley Frase, participated in the webinar as panellists. Together with other Plante Moran audit and tax professionals, they outlined the most applicable available credits, explained the qualifications for each credit, and detailed the process for claiming them. The webinar also featured a companion Energy Credit Guidebook and an on-demand webinar series for a deeper dive into each tax credit topic.

Hear directly from APTA

“

To support our members, we wanted to provide them with technical guidance related to the Inflation Reduction Act (IRA) and the related tax credits. We needed a partner with comprehensive knowledge of the tax code, IRA, and transit industry, and Plante Moran was the obvious choice. They created a guidebook on tax provisions in the IRA, templates to help transit agencies calculate their potential tax credit, and video guides on calculating and claiming the credits. They also did a great job with a live webinar, and many of our members commented on Plante Moran's professionalism and thoroughness.

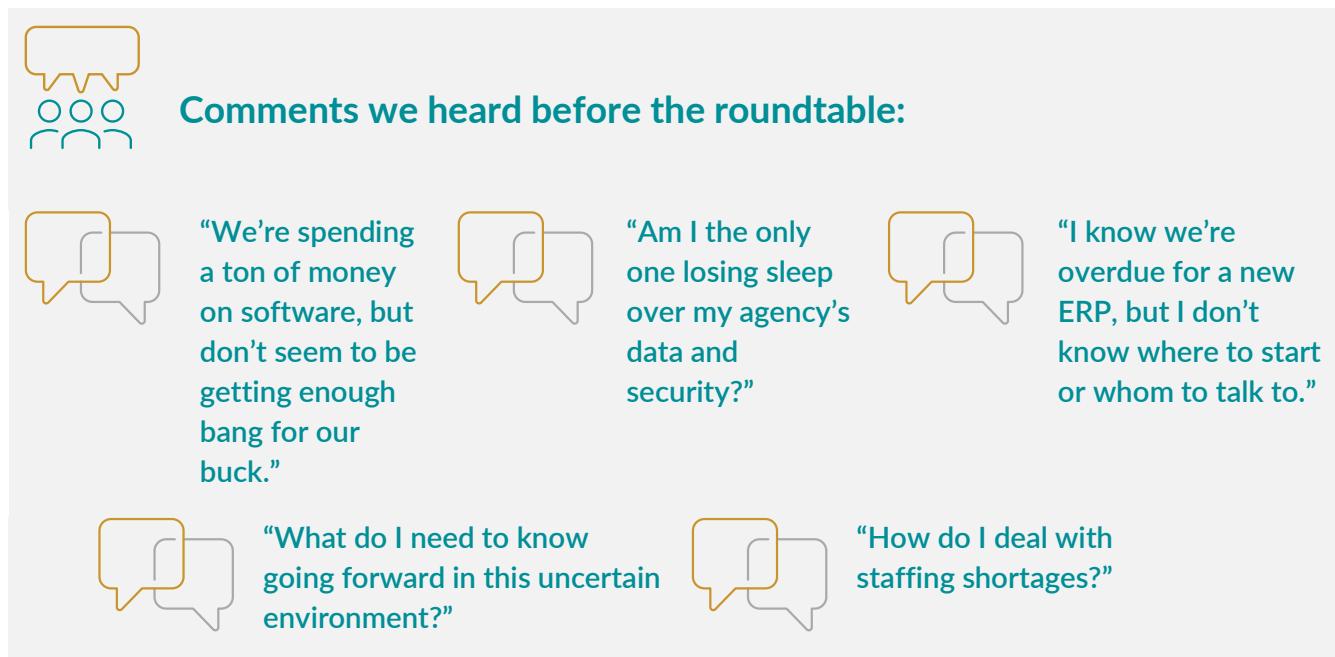
Plante Moran's staff were extremely knowledgeable, and they had a deep understanding of which tools would most benefit our members. Their tax and transit expertise enabled their team to be specific about certain tax provisions relevant to transit agencies, which led to productive conversations with several of our members to inform the guidebook.

I would absolutely recommend Plante Moran to others. They kept our project on track and produced comprehensive and valuable information.”

— Matthew Dickens, Senior Director, Policy Development and Research, APTA

Our Transit Roundtable: A recap

Our team of experts — dedicated to serving transit agencies — regularly engages in conversation on industry hot topics with our clients and peers. After participating in several discussions about ERP systems and related issues, we decided to host a virtual roundtable on the subject. The goal of the event was to bring transit professionals together to share knowledge and experiences with each other. Our ERP experts also participated by offering insights and advice. A few of the event's most valuable takeaways and interactions are highlighted below.



Comments we heard before the roundtable:

- "We're spending a ton of money on software, but don't seem to be getting enough bang for our buck."**
- "Am I the only one losing sleep over my agency's data and security?"**
- "I know we're overdue for a new ERP, but I don't know where to start or whom to talk to."**
- "What do I need to know going forward in this uncertain environment?"**
- "How do I deal with staffing shortages?"**

What we discussed during the roundtable:

- With the right strategy, a successful ERP implementation is possible — and it doesn't have to be painful.
- Mapping processes (current state vs. future state) pre-ERP implementation is very helpful.
- Don't neglect your chart of accounts. Assess before or during your ERP implementation and plan for growth.
- Assessing the workflow of your staff as an ERP project is laborious. Think about backfilling roles.
- There are ways to accomplish more with less.
- Structure a contract with your ERP vendor that minimizes risk to your organization.



Technical & GASB guidance

Our team of national governmental transportation auditors has a deep understanding of the technical issues and challenges that governmental transit organizations face. We help our clients understand how new standards apply to them, the steps they need to take to prepare, and the timeline for implementation. **Assistance with accounting standards will be handled by your audit team through consultations with Ashley Frase, the transit industry technical specialist, as needed. Your team is comprised of professionals who are all experienced in evaluating and assisting clients with the implementation of new GASB standards. The engagement team assigned to you lives and breathes GASB and the transit space.** Along with these professionals, we have the following additional qualifications:

- Most importantly, we do more than monitor what the GASB is doing. We talk to the GASB, closely monitor their activities, and provide feedback on proposed standards. Our National Public Sector Technical Leader, Michelle Watterworth, is a past chair of the AICPA State and Local Government Expert Panel, which collectively articulates the views of the industry to the GASB during the standard-setting process.
- We actively monitor and respond to all GASB documents for public comment. We have also testified before GASB and have been a participant in some of their research projects. In these venues, we bring not only our voice but the voice of our clients, advocating for standards that are clear, implementable, and practical.
- We develop practical implementation toolkits for our clients to summarize the many, often complex inputs required and walk them through the necessary journal entries and footnote disclosures. Our GASB implementation toolkits are provided to all clients at no cost, while many of our peer firms either did not develop a toolkit or were selling the tool to their clients to generate revenue, such as detailed proprietary toolkits for GASB 87, 96, 101 and even most recently 102.

- View our on-demand webinar on [GASB 101, Compensated Absences: Are you ready?](#)
- View our on-demand webinar on [2025 GASB standards: Insights, updates, and implementation strategies](#)

Assistance with implementing accounting standards

Your engagement partner, Keith Szymanski, led Plante Moran's firmwide implementation team for GASB 87, *Leases*, and GASB 96, *Subscription-Based Information Technology Arrangements*. Under his leadership, the team developed several CPE-approved webinars and articles to educate clients on their impacts. Further, our Government Perspectives quarterly e-newsletter provides clients with updates on finance, technology, and operational issues and includes ideas for maximizing limited resources. Here are few examples of the thought leadership that NORTA can take advantage of *at no charge*.

Inflation Reduction Act: Tax credits for not-for-profits and governments

[VIEW ON-DEMAND](#) 

Uniform Guidance and cybersecurity requirements: Charting a path forward

[READ MORE](#) 

ERP excellence: Optimize for success

[VIEW ON-DEMAND](#) 

Timing energy tax credits after the One, Big, Beautiful Bill

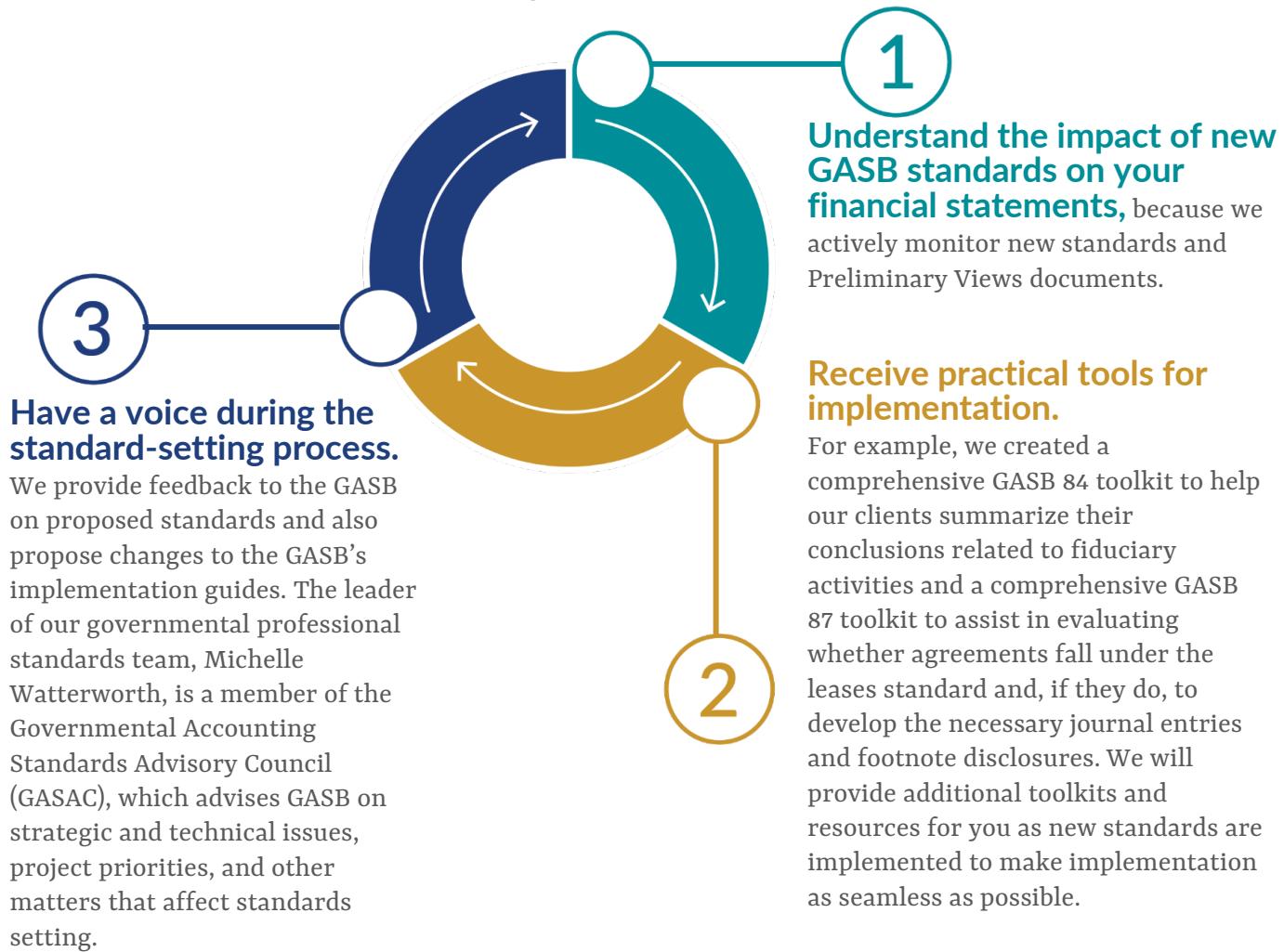
[READ MORE](#) 

GASB accounting standard update

[READ MORE](#) 

Added benefits from our GASB involvement

We see our GASB involvement as a cycle that yields ongoing benefits for our staff and our clients. With our team, NORTA will experience the following benefits:



Our public sector clients are more than just prepared for change – they're at the forefront of it.

My constant goal is to share my specialized expertise and enable colleagues and clients to efficiently address complex technical issues while providing them the implementation guidance and resources they need."

— Michelle Watterworth, Public Sector Technical Leader

Project approach

- **Applicant shall demonstrate his/her understanding of the scope of services requested by briefly describing the team's project approach. The project approach should include proposed methods, required resources, and staff input, proposed deliverables, and proposed schedule as appropriate.**

Our understanding of the scope of services

Our team fully understands that scope of services listed in the RFQ by NORTA. You are seeking a CPA firm to provide comprehensive audit and financial oversight services for fiscal years ending December 31, 2025, through 2029. Upon appointment, we will perform the following:

Independent audit

- Audit all funds and account groups in accordance with auditing standards generally accepted in the United States of America, standards for financial audits, contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).
- We will also determine the appropriateness of expenditures charged to Federal and other funds as guided by the Cost Principles under Subpart E of 2 CFR Part 200.
- In connection with the audit of the financial statements, we will perform tests of compliance and internal controls in accordance with Government Auditing Standards; 2 CFR Part 200 Subpart F (Audit Requirements), Audits of State and Local Governments. Government Accounting Standards Board (GASB) and other applicable standards. The audit will result in the preparation of financial statements, related notes and required supplemental information from the audited records on which we will render an opinion. We will also issue a management letter, including management's responses.
- As part of the independent audit, we will also:
 - ◆ Prepare and submit all required communications with the Louisiana Legislative Auditor (LLA).
 - ◆ Prepare the auditor's report on internal control over financial reporting.
 - ◆ Prepare the auditor's report on compliance and other matters based on an audit of financial statements, performed in accordance with Government Auditing Standards.
 - ◆ Prepare the auditor's report on compliance with requirements applicable to each major program, and on internal control over compliance, in accordance with 2 CFR Part 200, Subpart F - Audit Requirements (Uniform Guidance).
 - ◆ Prepare annual audits of the RTA's financial statements, which will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and the standards for financial audits set forth in the U.S. General Accounting Office's "Government Accounting Standards", the provisions of the Single Audit Act, and the provisions of U.S. Office of Management and Budget 2 CFR Part 200, Subpart F - Audit

Requirements (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations.

- ◆ Submit report of required communications under generally accepted auditing standards, including, but not limited to, any reportable conditions found during the audit. The report on compliance will include all material instances of noncompliance. We will make an immediate, written report to the Finance Committee, Chief Financial Officer, and Chief Executive Officer of all irregularities and illegal acts of which we become aware.
- ◆ Perform annual entrance and exit interview meetings with the appropriate staff, provide staff with planning documents and budget prior to the start of fieldwork, and prepare and submit a management letter to the RTA at the conclusion of the annual fieldwork including all significant opportunities for practical improvements to internal controls of the RTA's operations and procedures that are discovered or observed by the Auditor during the course of the audit.

LLA Statewide Agreed-Upon Procedures

- We will perform procedures agreed to by the RTA Board of Commissioners and the LLA regarding control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs). The agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards.
- We will prepare and submit all required SAUP communications with the LLA.
- We will prepare the Independent Accountant's Report on applying Agreed-Upon Procedures in accordance with the above SAUP, and present to the RTA's Finance Committee, Chief Financial Officer and Chief Executive Officer.

National Transit Database (NTD) Agreed-Upon Procedures

- We will evaluate RTA's compliance with the FTA standards regarding the data reported for the Federal Funding Allocation Statistics form of the RTA's annual NTD report.
- We will apply agreed-upon procedures to each information system used for reporting vehicle revenue miles (VRM), fixed guideway (FG), directional route miles (DRM), passenger miles traveled (PMT), and operating expenses (OE) for each mode of transportation (Motor Bus, Streetcar, Demand Response, and Ferry).
- We will provide an opinion on whether the information included in the NTD report for the Federal Funding Allocation Statistics form is presented fairly, in all material respects, with the requirements of the NTD as defined in 49 CFR Part 630 and the associated Policy Manual.
- We will conduct the agreed-upon procedures engagement in accordance with attestation standards established by the AICPA.

Other audit work

- Should additional procedures be required, our team possesses the necessary skills and expertise to perform them as requested, including:
 - ◆ Provide all necessary auditor communications for potential past or future bond or other financing issues.

- ♦ Perform additional tasks such as review and/or audit hours charged by the Operations and Maintenance vendor, operating efficiencies, forensic auditing, and associated services as determined by RTA.

We will ensure our assigned personnel have expertise in Federal and State accounting and auditing guidelines and regulations and are knowledgeable of the accounting systems used by state and city governments regarding grant transactions. Further, we will perform all services under the auspices of the RTA's CFO and ensure assigned personnel possess excellent written and oral communication skills to address all levels of staff within the RTA. We will attend and report to the RTA Board of Commissioners and Finance Committee a minimum of three times per year during the engagement.

Audit approach

Our audit approach delivers an efficient and effective audit by balancing risk, value, and cost. The majority of the tasks throughout this section will be performed by your core engagement team included in this proposal (Keith, Chris, Alissa, and Hunter) along with 2-3 additional staff and contributions from Pam, Ashley, and Robin. We will provide frequent and clear communication, early identification of key accounting and auditing risk areas, senior-level involvement, and value-added commentary in our reports to management. More than that, we view our audit engagement with you as an opportunity to make a tangible difference in your organization's future.

The three hallmarks of a Plante Moran audit



- Tailored to your unique needs
- Addresses your critical areas of risk and vulnerability
- Goes beyond mandatory procedures
- Includes suggestions for improving accounting procedures and internal controls
- Includes advice to improve your financial statement's effectiveness



- Planning meetings
- Weekly audit status meetings
- Additional ad hoc meetings
- Proactive email notifications
- Phone calls
- Visits (in person or virtual, as needed) during the off-audit period



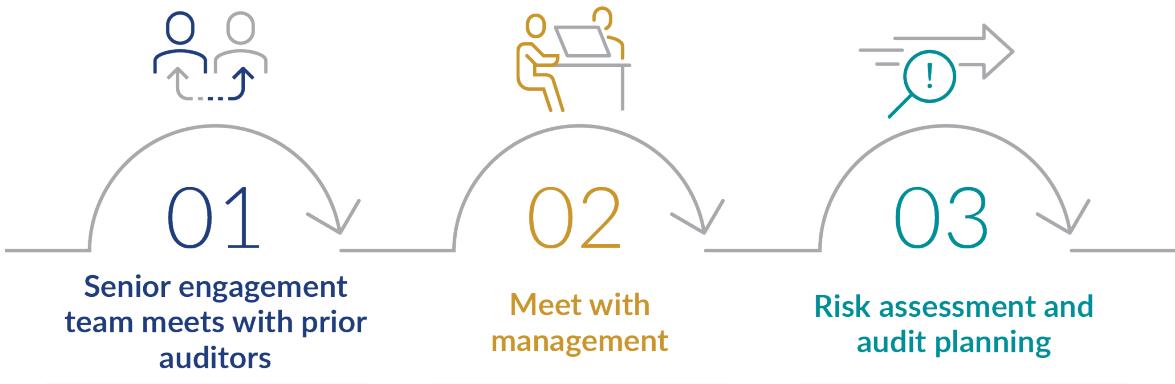
- Seamless addition of other service and consulting experts when needed to accomplish your goals and objectives
- Access to experts in cybersecurity, employee benefit plan design, enterprise resource planning, IT consulting, and enterprise risk services



In the inaugural Gartner Market Guide for External Audit Services, Plante Moran was recognized as a Representative Vendor, which we believe underscores the innovation and reliability of our audit solutions.

A seamless transition

The task of changing auditors will not be a burden on your internal resources and staff. We have developed a detailed and proven process that ensures a seamless transition through effective communication with NORTA's management and prior auditor. Our process also emphasizes upfront planning and an understanding of your unique needs. **In our most recent independent client satisfaction survey, 97% of respondents indicated that we are proactive to client needs.**



- Schedule review date with prior auditors
- Review prior auditor's workpapers and complete required discussions
- Discuss differences on accounting principles, financial statement disclosures, audit procedures, and other significant matters
- Reaffirm Plante Moran independence

- Schedule and hold kick-off meeting with NORTA's management team
- Discuss and finalize engagement expectations, relationship, and communication protocols
- Review and finalize the overall transition plan
- Develop milestone dates

- Conduct an audit planning meeting with management
- Understand accounting estimation processes, including basis for determining significant adjustments, estimates, and accruals
- Meet with NORTA's lead for each area
- Review and discuss with outside service providers, as needed
- Identify critical accounting policies with professional standards
- Ensure launch of coordinated audit effort
- Confirm all significant audit locations and timing
- Confirm audit plan and approach, significant risks, and reporting issues

If awarded the bid for audit and financial oversight services, we will be required by professional standards, like any firm, to complete our standard client acceptance procedures before contracting with NORTA which include reviewing final audited financial statements and end of audit letter for NORTA's 2024 year-end as well as required discussions with the predecessor auditor. In this case, those procedures will include evaluating any additional information available to us regarding the BRC Construction Group contract matter and ongoing FBI investigation.

Experience the Plante Moran difference

Our goal is to provide a smooth and efficient audit process, from engagement letter through statement delivery and beyond. We co-develop every element of our approach with you, tailoring each phase and process to your specific needs, from deadlines, to testing areas, to fieldwork, to frequency and forms of communication.

Our expertise with transit and public sector clients tells us that some of the areas of significant risk related to financial reporting include: revenue recognition, grants and other funding compliance. We know that financial stewardship, compliance with federal and state regulations, transparent reporting, and effective oversight of capital investments and grant funding are some of NORTA's highest strategic priorities. Our customized audit plans and programs are designed to address these risks and issues as part of our process — that is the key difference between us and other firms.

Benefits NORTA will receive from our team

- Frequent status updates
- Increased efficiencies due to more senior-level involvement
- No surprises due to year-round professional standards integration
- Tailored client assistance lists
- Advice on potential operational and internal control improvements
- Real-time status of the audit through our Client Collaboration Center



As your senior audit manager, I'll lead our specially designed audit workplan.

When it comes to the planning phase, we focus on learning as much as possible about your needs and expectations. Here's how we hit the ground running."

— Chris Gilbert, Audit Senior Manager

Phases of our audit approach

1
Planning



2

Understanding and testing of internal control structure



3

Testing and analysis



4

Audit opinion considerations and reporting



Manager and partner on-site participation

We prefer to work side by side with our clients and complete the audit in the field, including all levels of review. Our service delivery is designed to include significant partner and senior manager involvement. Your key team members —Keith Szymanski, Chris Gilbert, Alissa Flury, and Hunter Clark — will be in the field during the audit process and will complete their reviews on-site, and if NORTA prefers remote fieldwork or a hybrid approach, we have all of the technology and tools to do so. This brings our most knowledgeable and experienced team members on-site and real-time to direct the audit and address and resolve any issues as they arise.

Specific audit phases

Phase 1 – Planning (NORTA’s involvement and internal team planning)



During our first year as your auditor, we'll make an investment in getting to know you and your systems by budgeting (but not charging you) for increased partner and manager time. We anticipate spending approximately 50% more time on the first-year audit compared to subsequent years, but we will not charge you for this additional first-year time; we view this as an opportunity for us to make an upfront investment in our relationship.

Next comes our internal kick-off meeting. Our engagement team reviews the prior financial statement and familiarizes themselves with the key account balances and transaction cycles. We also read through prior AU 260 or AU 265 communications (end of audit letters) and discuss whether NORTA has any significant unique services. Once we gain a basic understanding of NORTA's finances, a team of two to three staff (including the audit partner) visit the offices of the predecessor auditor to review audit workpapers and ask questions of the prior auditor as required by auditing standards.

The planning process entails the following:

AUDIT PROCEDURE	DETAILED STEPS
Client planning meeting	<p>After some initial internal planning to rollover files and revisit issues from the previous audit, we hold a planning meeting with NORTA's staff to:</p> <ul style="list-style-type: none">• Determine time frames for beginning and completing the audit.• Establish communication protocols based on your preferences (e.g., weekly status meetings).• Identify primary audit contacts and any potential time conflicts they may have (vacations, heavy workload times, etc.).• Obtain a list of related parties (Board, management, and other key staff).• Request preliminary trial balance downloads so that we may code any new funds or accounts for our audit software.• Cover expectations of “prepared by client” workpapers.• Discuss any changes from the prior year in terms of operations, funds, accounting methods, software, etc.• Discuss if and how NORTA addressed prior-year management letter comments or internal control deficiencies.

AUDIT PROCEDURE	DETAILED STEPS
Summarize pertinent documents	<ul style="list-style-type: none"> Discuss any new laws or regulations, new compliance requirements, and/or new GASBs that need to be implemented. Communicate expectations for the audit process. Discuss the use of Plante Moran's Client Collaboration Site and how this can help streamline document exchange between NORTA and the audit team. <p>As part of the audit, we are required to identify any significant contracts and agreements that impact the audit in terms of either accounting or footnote disclosures. For instance, we will ask for all union contracts so that we can summarize all pertinent sections relating to the audit, such as the provisions for overtime, sick pay, vacation leave, etc.</p> <p>We will also review the following:</p> <ul style="list-style-type: none"> Debt documents such as bond official statements Construction agreements for ongoing projects Intergovernmental agreements for shared services, etc. Union labor agreements
Testing of laws and regulations	<p>During the planning phase, we will discuss laws and regulations that NORTA is subject to with management. As a new client, we will also be reading your charter and excerpting key terms. Our excerpting of pertinent documents, such as debt agreements and other contracts during the planning phase, could also identify legal provisions to which NORTA is subject. We will schedule a discussion with your legal counsel to discuss any special laws that may apply.</p> <p>We will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from any violations of laws or regulations that have a direct and material impact on the financial statements.</p>
Excerpt Board minutes	<p>Our planning process includes reaffirming our understanding of the State of Louisiana governing laws and regulations to ensure we are aware of any potential changes, organizational policies, and key documents. We do this through discussions with our clients during the planning meeting and in the overall risk assessment phase by reviewing board/committee meetings, and through our research of the latest and proposed federal- and state-specific legislation affecting your organization.</p> <p>Our team will review Board meeting minutes from several months prior to the start of the year continuing through to the current date to further identify any actions taken that could impact the audit.</p>
Consideration of component units and joint ventures	<p>We will readdress the standing of any potential component units and joint ventures. We use an internally designed decision matrix to document decisions to include or exclude potential component units and joint ventures.</p>

AUDIT PROCEDURE**DETAILED STEPS****Fraud risk considerations**

We will perform the following procedures:

- Communicate to those charged with governance that we are planning for the upcoming audit. This step allows the Board to communicate with us if they have concerns about fraud risks or internal control deficiencies. This also gives the Board an opportunity to discuss concerns with us that could have a material impact on the financial statements. We always have at least one meeting with a member of the governing body and follow up with a letter to all members.
- Ask certain fraud-related questions of members of the management team.

Legal invoice review

We obtain a download of the invoices paid to all legal counsel and review them to gain an understanding of the types of cases or issues that are being handled. We then conclude as to which attorneys we should send confirmations.

Baseline analytical review

The audit team will perform baseline analytical procedures using the following:

- Information gained from the above steps (significant events during the year, changes in reporting, etc.)
- The preliminary trial balance download obtained at or before the client planning meeting
- The annual budget and prior-year amounts

We have developed a template that identifies "unusual" account balances based on specific criteria and expected relationships between accounts.

For any accounts that are identified, we will follow up with management and determine if the situation results in a "significant audit risk." In these cases, we flag the related transaction cycle and design a specific audit step (if none already exists) to test the item at the appropriate level.

Establish materiality thresholds

As a result of the above procedures and based on the reliability of the initial download, we will set planning materiality thresholds. Planning materiality is set at the financial statement opinion level. After materiality is computed, we determine values for "large item thresholds" and "individually significant items."

Identification of outside service organizations

Based on discussions related to your accounting cycles, we will conclude whether NORTA is relying on any outside service organizations for processing of transactions that have a material impact on the financial statements. One example would be if NORTA is using a payroll processing company. If so, we attempt to obtain SSAE 16 reports performed by outside auditors that pertain to the period under audit or a significant portion of the period supplemented by a gap letter.

Use of a specialist

Based on discussions related to your accounting cycles and the involvement of any specialized calculations, we decide whether the audit team will be required to rely on work performed by specialists. Some examples would include actuarial calculations, landfill closure, or post-closure costs, etc. If these situations exist, we perform procedures to document the credentials of the specialist.

AUDIT PROCEDURE

DETAILED STEPS

An information technology audit consultant knowledgeable will perform a review of the IT control environment and test certain operations in more detail in the following areas:

General controls:

- Authentication controls – network and financial applications, user access (terminations, changes, and reviews)
- Segregation of duties
- Administrative access
- Environmental controls
- Firewall log reviews
- Information security program
- Data interfaces
- Backup procedures

Schedule your IT assessment

Application controls:

- Specific accounting applications
- Process for authorization and approval of transactions
- Ability to make changes to the software
- Access controls

The person performing this assessment is a specialist in governmental systems and internal IT controls. These assessments will allow us to determine the extent to which we can use technology-based tools and specialized audit software in the performance of our work.



Phase 2 – Understanding and testing of internal control structure

Significant risk items and the related testing responses are important components of our audit approach. In assessing which risks are significant, we consider the following:

FOUR TYPES OF RISK



Client risk

This is a significant risk or complexity particular to a specific client, such as unusual revenue arrangements, unstable political or economic environments, change in accounting systems (including IT environment, material weaknesses, and significant deficiencies in internal control), use of alternative investments (especially those not addressed by management), lack of personnel with appropriate accounting and financial reporting skills, and turnover of key financial staff.



Industry risk

These risks have been identified by our industry group leader and technical specialists and can change based on trends in governmental accounting. Revenue shortfalls and resulting constrained budgets, segregation of duties, concerns as staffing levels are decreased, new GASB implementation, new grant requirements, existence of restricted revenues, etc., could impact how we design our audit tests.



Inherent risk

Certain balances or account cycles are riskier by their very nature. Balances and transactions that are difficult to understand, involve large dollar amounts, or are subject to estimation may be inherently riskier. For example, cash is inherently riskier than fixed assets, since cash is more susceptible to misappropriation. In addition, accounts receivable balances that are subject to collectability concerns are riskier than prepaid account balances.



Engagement risk

Engagement risk increases with the size and complexity of the client. We consider significant transactions (in terms of size and/or volume) during the year, including items such as revenue, receivables, and payroll-related items.



Fraud risk

We hold brainstorming sessions to identify potential fraud risk areas, pose questions to those charged with governance, key members of management, and a selection of others within the organization, and then develop targeted responses to significant fraud risks identified, including incorporating an element of surprise into our audit procedures each year.

As we brainstorm and analyze the above risk areas, we will identify any potential misstatements that could occur within each cycle.

Fraud risk assessment

We focus our brainstorming discussions on identifying the following:

- External or internal pressures or points of stress affecting financial position
- Pressures or points of stress that could affect incentives or motivations in falsely reporting financial information
- Ways that financial information may be manipulated
- Level of integrity of management; including a culture that enables management to rationalize fraudulent behavior
- Situations that call for increased professional skepticism
- Ability to override controls
- Related-party transactions that may not be arm's-length

We identify the responses to the fraud risk questions posed to those charged with governance to determine if our typical audit procedures are sufficient to address these concerns or whether we need to design additional procedures.

We also incorporate one or more unpredictable audit procedures that correlate directly to an identified fraud risk. Our audit team considers what should be done to make sure there is some element of surprise by testing some balance or control that otherwise might not be tested each year.

Specific testing approach

We've developed tailored audit programs to test significant transaction cycles. Using all of the information gathered thus far, we identify significant line items on the balance sheet and income statement (based on materiality and additional risks noted above), and we look to the transactional cycles that produce those balances. We will review each cycle and categorize each cycle according to the size, relevance of transactions flowing through the cycle, inherent risk, industry risk, fraud risk, and client risk. As a result, we categorize each key cycle as either a "Major Cycle" or a "Material but not Major Cycle."

As noted above, during the planning phase, we use baseline analytical procedures to help assess the risk associated with each audit segment through ratio and fluctuation analysis. This is done by comparing three years of trend history to current-year results. In certain low-risk areas (cycles that are not deemed "Major" or "Material"), we may conclude to rely on these "Baseline Analytics" for our substantive work. For these immaterial balances, we will develop further expectations for the current-year balance from other audit sections and through conversations with management, and then compare the actual results to this expectation. Any resulting difference that is not within an allowable range will be tested through substantive tests of transactions.

FOR NORTA, PRELIMINARILY, WE WOULD EXPECT THE FOLLOWING CYCLES TO BE DEEMED EITHER MAJOR OR MATERIAL:

- Cash and treasury functions
- Receivables, deferred inflows, and unearned revenue
- Revenues (taxes, passenger fares, grants, charges for services)
- Capital assets
- Inventory, prepaid assets, deposits, and other assets
- Accounts payable and nonpayroll expenditures
- Employee compensation
- Accrued liabilities
- Debt obligations, leases, and guarantees
- Net position
- Pension and OPEB

For each Major or Material cycle, we consider the internal control procedures that are in place in assessing the accounting and control procedures as being either “reliable,” “limited reliability,” or “unreliable.”

We are able to assess the accounting and control procedures only after we obtain an understanding of the procedures (through the use of very detailed accounting procedures questionnaires and control procedures questionnaires, as well as flowcharts, executive summaries, and other narratives). These questionnaires include documentation of procedures both within the normal computerized accounting system, as well as manual systems by which the transactions are initiated, authorized, recorded, processed, corrected as necessary, transferred to the general ledger, and ultimately reported in the financial statements.

In other words, we review your key processes from “the cradle to the grave.”

Walkthroughs

Once we have reviewed the accounting procedures questionnaire and control procedures questionnaires prepared by your staff, we will include tests of transactions for all significant transaction cycles. We refer to this testing as COIN (Confirmation, Observation, and Inspection). COIN procedures allow us to conclude whether the system is really operating as management has designed. Any exceptions to controls are noted and evaluated for impact on the audit. We will also point these discrepancies out to NORTA’s management. These procedures allow us to assess the accounting system and determine if we can place appropriate reliance on internal controls in order to streamline year-end testing procedures. These tests will have sample sizes large enough to allow us to understand the key controls and accounting procedures.

We further assess control risk by performing a procedures and control evaluation (PACE) for each Major and Material cycle. We analyze whether there are controls in place to both prevent and detect errors that could potentially occur. The PACE will bring to light situations where the internal control structure may not be properly designed or may not have specific best-practice controls in place.

If NORTA is missing a key control, we will flag that area as a significant risk item and design additional tests to address this risk. Our goal is to plan and conduct examinations that are focused on areas with a risk of material misstatement, taking into account the systems, policies, and procedures that will mitigate that risk. The accounting procedures and internal controls assessment described above will be conducted by senior audit specialists. These assessments will supply additional support to our

assessments of risk, prove the integrity of the information provided by these systems, and help determine the design of our tests of year-end balances.

Tests of controls

Based on the results of the above internal control assessments, we may be able to rely on further tests of controls to test transaction cycles or account balances that do not always lend themselves to year-end substantive balance testing. Some of these cycles include payroll and payroll-related expenditures and certain revenue cycles. In this case, we will design and perform tests of controls on an expanded-sample basis. We will follow the AICPA Audit Sampling Guide to arrive at the proper number of transactions to test for control reliance.



Phase 3 – Testing and analysis

Using the results of phases 1 and 2, we will revisit the concept of “what could go wrong” in terms of identifying potential financial statement misstatements. For each transaction cycle (not just Major or Material Account cycles), we assess inherent risk and accounting risk to determine our planned “rest-of-audit”

procedures. We make a determination at this point on whether we will design our audit testing of each cycle around control testing or a test of transactions. If we do not use control testing, we assess control risk at maximum which then requires us to perform more robust “rest-of-audit” procedures, which typically consist of substantive test of account balances. For each procedure we perform, we assign a level of assurance, and we perform a combination of procedures on each account or cycle such that we achieve the desired overall assurance level. The result is to verify that the amounts in the financial statements are fairly stated in accordance with generally accepted auditing standards (GAAS).

Sampling and substantive tests of transactions

In situations where we substantively test balance sheet and revenue and expense accounts, we do so by evaluating the accounting process through a sample of individual transactions. Sample sizes will be determined based on our firm’s internally developed statistical models which follow the guidance set forth by the AICPA. These models provide for different levels of assurance to be obtained based on multiple input factors such as population size, multiple strata, period of greatest risk, strength of the internal control environment, and size of individual transactions. Sample selection methodology will for the most part be based on a judgmental selection of items which are of particular interest.

Based on our existing limited knowledge of NORTA, we believe the following areas are the key testing areas based on 2023 activity in the financial statements:

AUDIT PROCEDURE**DETAILED STEPS**

Cash and treasury functions	<ul style="list-style-type: none">• Key focus on existence• Written confirmations of key accounts from banking institutions• Reconciliation to trial balance – testing of key reconciling items including verifying deposits in transit are clearing soon after year end and testing of outstanding checks for validity• Recommendation related to stale checks• Testing of interbank transfers and wire transfer policy• Review for “held checks”• Computation of GASB 40 footnote disclosures related to insurance coverage• Review of restricted cash balances including validity of restriction and appropriate use of restricted cash
Receivables, deferred inflows, and unearned revenue	<ul style="list-style-type: none">• Reconciliation to subledger• Review of subledger for unusual items• Subsequent receipt testing for larger receivables• Testing of process for calculating reserve for uncollectible amounts (including historical review, lookback on prior estimates for reliability)• Confirmation of certain receivables• Review of grant expenditures and proper offsetting receivable for reimbursement-based grants• Review for proper revenue recognition under GASB
General revenues (taxes)	<ul style="list-style-type: none">• Confirmation of tax amounts• Substantive procedures for testing of receivables
Charges for services (passenger fares, misc.)	<ul style="list-style-type: none">• Performance of tests of transactions using sampling• Analytical procedures using audited inputs and predictive tests. Recompute expected revenues based off of system reported units, rates, and other types of adjustments, etc.
Grants	<ul style="list-style-type: none">• Confirmation with granting agency• Coordination with single audit• Vouching of receipts of grant dollars• Testing of corresponding disbursements for compliance and reporting• Review of significant grants for revenue recognition, taking into consideration if grant is a reimbursement grant

AUDIT PROCEDURE**DETAILED STEPS**

	<ul style="list-style-type: none">• Obtain rollforward of balances and accumulated depreciation• Review Board minutes for additions/deletions• Vouch significant additions• Trace proceeds for significant disposals for proper gain/loss treatment• Review significant assets for potential impairment issues• Ensure proper cutoff of expenditures• Review ongoing construction contracts to ensure that retainages are included in construction-in-progress• Analytically review depreciation expense and recalculate depreciation for a sample of items• Review of repair and maintenance accounts for capitalizable items
Capital assets	
Inventory, prepaid assets, deposits and other assets	<ul style="list-style-type: none">• Review schedule of inventory balances and performance of tests of transactions as well as valuation using sampling• Review schedule of prepaid expenditures and vouch material items ensuring proper amortization of expenditure to correct period• Review schedule of other asset balances to ensure proper accounting
Accounts payable, accrued liabilities, and nonpayroll expenditures	<ul style="list-style-type: none">• Obtain detailed accounts payable subledger• Search for unrecorded liabilities, test for completeness by testing subsequent disbursements, documenting whether items are properly included or excluded from accounts payable• Test items on the accounts payable listing for propriety• Review open purchase orders• Vouch individually significant expenditures not tested elsewhere• Analytical procedures including comparing expenditures to prior year, budget, and expected balances
Employee compensation and expense	<ul style="list-style-type: none">• Analytical procedures for payroll expense based on inputs such as number of FTEs, pay increases, etc.• Fringe benefit analysis using predictive tests based on known factors such as increases in healthcare and changes in number of employees• Obtain detail of employee compensated absence balances and test against caps in contracts. Perform sample testing of accumulation process for balances and cross-reference to payroll testing and use of paid days off• Reperform client's computation of accrued payroll taking into account number of days in the pay cycle, payment date, clearing of checks in the payroll account subsequent to year end

AUDIT PROCEDURE	DETAILED STEPS
Debt obligations, leases, and guarantees	<ul style="list-style-type: none"> • Obtain NORTA's rollforward including new debt issued, payment made, and ending balances • Agree significant ending balances to amortization schedules • Vouch significant payments of both principal and interest • Confirm significant debt with paying agent or financial institution • Review debt for allowability under state statutes • Review for applicability of covenants and NORTA's compliance • Agree current portion and long-term portion to amortization schedules • Review for proper presentation in the financial statement footnotes in terms of general obligation debt, revenue bonds, and financial guarantees • Review for Board approval of any new debt issuances • Review for proper treatment of any bond refundings or defeasances • Review for proper recording of premiums, discounts, bond issuance costs • Recompute accrued interest payable based on next payment date, interest rate • Analytical review of interest expense
Net position	<ul style="list-style-type: none"> • Test carryforward balances — ensure no transactions were posted directly to fund balance accounts • Verify appropriate classification based on restricted asset balances and other known restrictions • Recalculate computation of net investment in capital assets • Ensure that footnotes properly explain restricted balances
Pension and OPEB	<ul style="list-style-type: none"> • Review calculations of net pension and OPEB liability and related deferred inflows and outflows of resources • Assess the reasonableness of actuarial methods and assumptions • Perform both analytical and substantive tests of the census data provided to the actuary • Recalculate pension and OPEB expense taking rates and applying to payroll balances • Review footnote disclosures for adequacy

Journal entry testing

In addition to the above procedures, we also perform procedures related to journal entries. We review to ensure that:

- No journal entries were made outside of the normal accounting system.
- Journal entries are initiated and approved by authorized staff.
- Journal entries have appropriate support.

We identify “suspect” journal entries and follow up on them. Suspect entries could include entries made to seldom-used accounts, entries posted on the weekend, missing entries, etc.

Testing of laws and regulations

During the planning phase, we will discuss laws and regulations that NORTA is subject to with management. As a new client, we will also be reading your charter and excerpting key ordinances. Our excerpting of pertinent documents, such as debt agreements and other contracts during the planning phase, could also identify legal provisions to which NORTA is subject. We will schedule a discussion with your legal counsel to discuss any special laws that may apply.

We will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatement resulting from any violations of laws or regulations that have a direct and material impact on the financial statements.

Phase 4 – Audit opinion considerations and reporting



At this point in the audit, we perform the following steps to complete the audit:



Revisit our audit plan

to ensure we have performed the appropriate amount of testing on each balance or transaction cycle in order to allow us to opine on the financial statements



Review the level of assurance obtained for each cycle



Revisit materiality

to ensure that no adjustments are required as a result of significant adjusting journal entries



Ensure all attorney confirmations have been obtained



Request a representations letter

from NORTA's management



Craft a management letter

from our listing of issues identified



Complete a thorough financial statement disclosure checklist



Review the “passed journal entry” listing

to ensure cumulative potential adjustments are not material to the financial statement opinion units



Ensure that all audit team review notes are cleared

and all open items are resolved



Perform a review of subsequent events

to ensure proper reporting of any transactions impacting the statement, including footnote disclosure



Perform final analytical procedures

to ensure we understand the relationship between the final numbers in the financial statements and are comfortable that we have addressed any unusual items

Extensive review process

A rigorous review is performed on all workpapers and financial statements by members of the audit team (senior, manager, and partner) and an additional review is performed by members of Plante Moran's professional standards team who specialize in the governmental industry. Michelle Watterworth is a member of the professional standards team and will perform the quality control review to ensure the proper support is provided. This includes review stage analytical procedures. **This process has helped many of our clients receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.**

Professional technical specialists are responsible for reviewing the audit team's conclusions in key areas as well as reviewing any adjustments proposed to the client's accounting records, adjustments not made due to immateriality, and identification and communication of material weaknesses or significant deficiencies. In addition, audit teams prepare detailed "significant items" documents that set forth the background, relevant accounting guidance, and ultimate conclusion related to any unusual or complex accounting matters of the audit.

Our audit teams are also required to schedule professional standards consultations before the start of any audit if certain conditions exist, such as the implementation of complex new GASB statements, existence of alternative investments, identification of prior-period adjustments, etc.

All workpaper and financial statement reviews will be performed in the field, including the manager and partner reviews.

At the end of fieldwork, we will communicate results with management in a draft format. Our intention is that all wording and presentation issues will be resolved before this meeting.

We will formally communicate our findings to management, including:

- Auditor's responsibility under generally accepted auditing standards (GAAS) and *Government Auditing Standards*
- Significant accounting policies
- Management's judgment and estimates
- Audit adjustments, if any
- Control deficiencies, significant deficiencies in controls, and material weaknesses in controls, if any

Feedback for us

We measure and monitor our progress in meeting your needs and expectations in two ways. First, ongoing, consistent communication between you and the engagement team is designed to constantly validate our strong service delivery. Your engagement and colleague partners will have constant involvement and contact throughout all phases of the audit. Second, our firm provides our clients with the opportunity to discuss the quality of service with our managing partner and through our annual client satisfaction survey. We encourage and seek candid feedback directly and through our independent and confidential forums. We will also meet with the audit committee to review the results of the audit and the financial statements.

In addition:

- We do not cut corners on our audit process, but re-evaluate our plan each year, which requires multiple internal meetings to brainstorm and reassess risks.
- Our workpapers contain “executive memos” for all audit areas we deem to be of highest significance. These memos fully outline how you operate and what the standards are for proper accounting.
- Our robust governmental professional standards department, along with our governmental colleagues, are resources we use regularly to ensure the guidance we provide is of highest quality. As an example, we use consultation workflows for more complicated issues that are reviewed by the head of our governmental standards department as an example of our goal to “get it right.”

Upcoming GASB Pronouncements

Over the next few years, we are aware of several new accounting pronouncements that will become effective, as listed below. We will work with the NORTA well in advance to ensure that a plan for information gathering and financial reporting is established and communicated.

STANDARD	IMPACT
GASB Statement No. 102 – Certain Risk Disclosures	Disclosure only
GASB Statement No. 103 – Financial Reporting Model Improvements	Moderate
GASB Statement No. 104 – Disclosure of Certain Capital Assets	Disclosure only
Significant GASB Projects – Revenue and Expense Recognition (read more below)	Significant
Other GASB Projects – Classification of Nonfinancial Assets, Going Concern and Severe Financial Stress, Infrastructure Assets, Subsequent Events, Implementation Guidance Update – 2025	Moderate

Significant GASB project: Revenue and Expense Recognition

With this proposal, GASB has introduced significant new guidance around the recognition of certain revenues and expenses, delineating them into two categories — “Category A” and “Category B” — that would then drive recognition. Category A recognition would follow a performance obligation approach, whereas Category B transactions would be recognized when certain criteria are met based on the characteristics of the transaction (state appropriations, gifts, grants). This is still in development with a potential implementation date in 2027, if not later.

Single audit

OMB Uniform Guidance testing approach

Plante Moran is a recognized leader in the federal and state single audit arena, performing more than 600 single audits annually. Our staff are trained in and have significant experience performing federal audits in accordance with OMB Uniform Guidance. This expertise means NORTA will have ready access to knowledgeable staff who can provide quick answers and perform procedures whenever needed. Plante Moran maintains many contacts at the federal level to assist our clients in resolving issues as they arise. We have been active in both the establishment of standards and training related to single audits.

Our audit methodology focuses on testing organizational compliance with OMB Uniform Guidance, ensuring all objectives required in a federal program audit, along with those required by any individual granting agency, are examined and assessed based on risk. Our general audit approach is outlined below:

Planning



Develop audit objectives

Develop audit objectives for each compliance requirement of NORTA based on types of program funding received using a combination of the grant agreement, the Code of Federal Regulations, and published compliance supplements and matrices.



Understand the organization and program details

Understand NORTA's programs, systems, and processes through use of a client questionnaire completed by NORTA's staff.



Assess risk

Perform risk assessment based on our experience with the programs, prior-year findings, and our understanding of the controls over the process, and through discussions with NORTA's management.



Assess compliance control environment

Review of environmental factors to identify overall effectiveness as it relates to federal programs.



Identification of major programs

Major programs are identified in accordance with the federal rules to determine the number of major programs to test to meet single audit requirements.



Assess inherent risk

Assess the risk that errors could occur at the program level. Several factors are looked at in determining inherent risk, including, but not limited to, findings from other agency audits, NORTA's experience with the grant, prior findings, and guidance from the granting agency.



Determine the nature, timing, and extent of audit procedures to be performed

Based on all planning procedures performed, audit procedures are designed and audit programs are prepared. We will coordinate timing of audit procedures with NORTA's staff. Our testing is designed to gather sufficient appropriate audit evidence whether NORTA has complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program.

Our Plante Moran team of single audit specialists has developed a comprehensive library of proprietary audit programs to test major programs. Due to our specialized team and their knowledge of OMB Uniform Guidance, our questionnaires, programs, and approach are continually being updated as new federal funding sources are identified. Our team analyzes the grant agreements, compliance supplements and matrices, and applicable sections of CFR to complete the audit programs.

Sample sizes

Sample size selection is a critical component of the testing of federal programs. Plante Moran tests both internal control over compliance as well as compliance requirements that have a direct and material effect on each major program. We use the AICPA Audit Guide, *Government Auditing Standards*, and OMB Uniform Guidance to design an audit approach that includes audit sampling to achieve both objectives.

The identification of individually important items is not required by OMB Uniform Guidance; however, there may be benefits to such testing if they exist in a particular population. When planning compliance testing for each major program, we will use our qualified judgment to determine which items, if any, represent individually important items that may be separated from the remaining population and tested individually.

Detailed testing

Since each grant requires customization based on specific grant agreements and additional requirements specified by the applicable U.S. agencies, our detailed testing plan will be finalized to include all related key controls and key compliance areas.

National Transit Database (NTD) procedures experience

Although the NTD Policy Manual applies to all transit agencies, our experience has shown that agreed-upon procedures must be tailored to each agency's unique operations. For NORTA, we customize our approach to meet the specific requirements of 49 CFR Part 630 and the associated Policy Manual, and we conduct our engagement in accordance with attestation standards established by the AICPA.

Our planning begins with a review of NORTA's most recent NTD report and in-depth discussions about your operations. We understand the unique aspects of your data collection, such as estimated Passenger Miles Traveled (PMT) for Motor Bus – Directly Operated (MBDO) using Automatic Passenger Counter (APC) data, and full APC counts for PMT across other modes. We are also familiar with NORTA's methodologies for recording Vehicle Revenue Miles (VRM), including hub odometer readings for Demand Response – Directly Operated (DRDO) and Purchased Transportation (DRPT), and vehicle logs for

Vanpool – Directly Operated (VPDO). Each system will be evaluated to ensure compliance with FTA standards for accuracy, consistency, and internal control.

Our procedures are applied separately to each relevant mode, including Motor Bus – Purchased Transportation, Streetcar – Purchased Transportation, Demand Response – Purchased Transportation, and Ferry Boat – Purchased Transportation.

We will verify that:

- Written procedures and management practices for NTD data collection and reporting are consistently applied and comply with 49 CFR Part 630 and the NTD Policy Manual.
- Source documents supporting passenger, mileage, and fare data exist for each mode and period tested, and reported amounts are traceable to these documents, with retention policies ensuring secure storage for at least three years.
- Methodologies for estimating Passenger Miles Traveled (PMT), including sampling procedures and use of APC data, as well as calculations for Vehicle Revenue Miles (VRM) and deadhead miles, are documented, accurate, and appropriate for each mode.
- Internal controls, including independent review and approval of data summaries, are in place to ensure completeness, accuracy, and reasonableness.
- Operating expenses, federal funding allocations, and fare revenues reported in the NTD are reconciled to audited financial statements and supporting contracts, with significant changes from prior years explained.
- All other procedures required by the NTD Policy Manual and relevant to NORTA’s modes are performed to ensure full compliance with FTA requirements.

Before fieldwork, **Chris Gilbert**, your engagement senior manager, will review the planned procedures. Once approved, we will collaborate with your staff to gather necessary reports and documentation. Any exceptions identified will be discussed with NORTA to confirm the accuracy of our understanding and the completeness of the data.

Our final report will be issued in advance of any deadlines and will be presented to the appropriate stakeholders. Through our work performing NTD procedures for several transit agencies, we’ve developed an effective and efficient method for selecting samples, gathering and reviewing data, and finalizing our report. We will apply this same methodology to NORTA, while customizing our testing to your specific operations.

Approach to state compliance procedures

Plante Moran has audit clients across the public sector in nearly all 50 states. We serve transit agencies, airports, governments, higher education institutions, school districts, and other special-purpose entities. Through our extensive experience preparing compliance reports for various states, federal agencies, and others, we’ve developed a proven system for researching, testing, and documenting all compliance requirements. This process also includes review and approval by our industry technical leader to ensure that our reports meet our clients’ needs and follow all professional standards.

For NORTA, we will perform state compliance work in accordance with the Louisiana Legislative Auditor’s (LLA) Statewide Agreed-Upon Procedures (SAUPs), as required by the RFQ. This engagement will be conducted under attestation standards established by the AICPA.

We will coordinate procedures and requests with the financial audit, single audit, and NTD AUP to minimize disruption. Deliverables will meet NORTA’s governance timeline.

Testing your IT systems

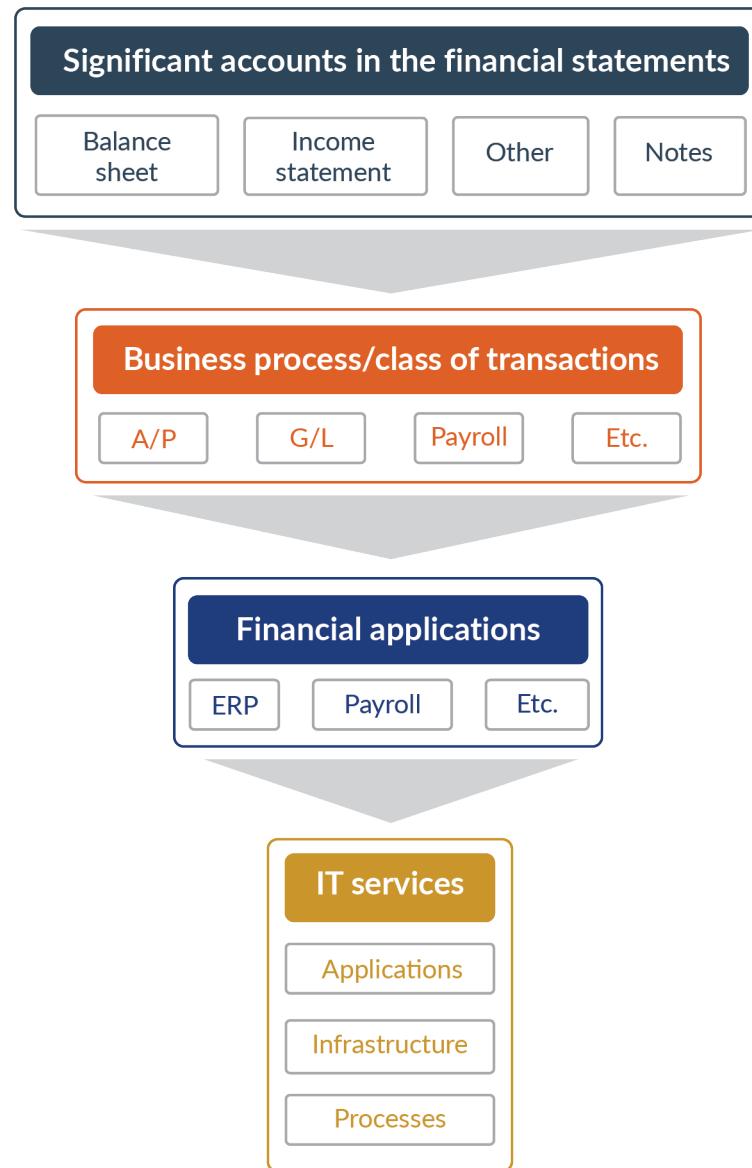
The integrity of financial systems and the accuracy of the data they generate are critically important, especially in complex environments like those within the government industry. NORTA's sophisticated information technology (IT) systems are no exception, and testing them is an important part of the financial statement audit.

The chart to the right illustrates the relationship between IT, financial applications, business processes and transactions, and significant financial statement accounts.

Our IT audit approach is carefully aligned with AICPA auditing standards and focuses on addressing IT risks that could impact automated or information processing controls and data integrity.

To fulfil this need, we leverage our team of IT specialists, each with diverse industry and technology experience.

Carefully selected for their relevant industry experience, our IT specialists will work in close collaboration with our financial statement auditors to thoroughly understand the business processes tied to significant accounts.



This synergy enables us to identify IT risks effectively and develop tailored audit plans that drive our general IT and automated control testing. Leveraging our IT auditors' industry experience and our commitment to strong collaborative practices, we strive to not only address IT risks, but identify opportunities to gain efficiencies by relying on established and effective controls.

Engagement timeline

Below are the key deadlines we are committed to meeting. In addition to the audit timeline, we expect to maintain regular contact with NORTA staff throughout the year.



Co-develop expectations

Identify risks and critical issues

Gather data

Coordinate work with your staff – set goals and milestones

Attend audit committee meeting



Perform preliminary analytical procedures

Testing of accounting system and internal controls

Interim testing of selected transaction cycles

Interim testing of single audit major programs

Design and tailor audit work programs

Preliminary accounting adjustments discussed

Status report to management



YEAR-END PROCEDURES

J	A	S	O	N	D	J	F	M	A	M	J
U	U	E	C	O	E	A	E	A	P	A	U
L	G	P	T	V	C	N	B	R	R	Y	N

Financial statement balance testing

Testing of single audit major programs

Workpaper reviews conducted in the field

Final adjustments completed, if any

Financial statement drafts reviewed



DELIVER AUDIT REPORT & ASSESS PERFORMANCE

J	A	S	O	N	D	J	F	M	A	M	J
U	U	E	C	O	E	A	E	A	P	A	U
L	G	P	T	V	C	N	B	R	R	Y	N

Communicate results with management verbally and in draft format

Deliver financial statements and management letters, if applicable

Assess performance against expectations via client satisfaction survey

Deliver audit results to audit committee

Cost proposal

- **Total cost is appropriate and reflects the value of the planned approach for the delivery of effective and quality services. Includes itemized fees for personnel, travel, materials, and indirect costs, aligned with each deliverable/task.**

Attachment B

RFP 2025-033 – Pricing Structure

We understand fair fees are a priority for NORTA. As such, our fee summary below represents our best estimate based on our knowledge of your business and discussions with you. We would be happy to discuss our fees with you in more detail.

SERVICE	2025	2026	2027	2028	2029
Independent Audit	\$103,000	\$106,600	\$110,400	\$114,300	\$118,300
LLA Statewide Agreed-Upon Procedures	\$14,000	\$4,500	\$15,000	\$5,500	\$16,000
National Transit Database (NTD) Agreed-Upon Procedures	\$12,000	\$12,400	\$12,800	\$13,200	\$13,700
Other Audit Work	\$-	\$-	\$-	\$-	\$-
Total	\$129,000	\$123,500	\$138,200	\$133,000	\$148,000

Notes:

- Our fees assume books, records, and all supporting schedules will be prepared accurately by your staff and we receive accurate and complete beginning depreciation schedules.
- Our estimates include the preparation of financial statements and footnotes using our Caseware audit software.
- Our estimates include any costs associated with assisting management in implementing any new accounting standards currently issued (through GASB 104). Because we cannot estimate the impact of any new standards not currently issued, we cannot include that cost in our estimates.
- You will not be billed for routine calls or consultation.
- We are not aware of any other audit work that will necessitate additional fees; however, if the need arises, we will first discuss our plans and estimated fees with NORTA and ensure we have mutual agreement before performing any out-of-scope work.
- Our fee assumes one major program for the single audit.
- Our fees will be invoiced monthly as the work is performed and are payable within 30 days.
- Without more information, it is not possible for us to assess the impact the matter involving the BRC Construction Group contract will have on our risk assessment and resulting audit procedures. If significant additional procedures are deemed necessary, we will propose additional fees to NORTA before proceeding with the additional work.
- The guidance for the LLA statewide agreed-upon procedures allows for only testing areas with exceptions in the year following a timely report. As a result, our estimated fees for 2026 and 2028 assume that the 2025 and 2027 agreed-upon procedures are filed timely and only a limited number of exceptions need to be retested. If NORTA delays prevent the timely filing of the 2025 or 2027 reports, the fees for 2026 and 2028 will be \$14,500 and \$15,500, respectively.

References

- Please provide contact information for three (3) references, including e-mail addresses and Telephone numbers.

Don't just take our word for it

Our clients can speak to the level of service you can expect when choosing Plante Moran. Please feel free to contact the individuals below to learn more about how we serve and treat our clients. Additional references can be provided upon request.

Denver Regional Transportation District (RTD)

Contact information	Byron Aten Senior Manager of Accounting 303-299-6457 byron.aten@rtd-denver.com
Scope of work	Financial statement audit, Single audit, NTD agreed-upon procedures, Various other requested AUPs, Salaried Defined Benefit Trust Plan audit, GASB implementation assistance, ERP planning assistance, strategic brainstorming sessions with management

Ask them about how our team has been very proactive to their needs and are in constant communication throughout the year with their team to address any unique or unusual items that have occurred.

Suburban Mobility Authority For Regional Transportation (SMART)

Contact information	Ryan Byrne Chief Financial Officer 313-223-2149 rbyrne@smartbus.org
Scope of work	Financial statement audit, Single audit, NTD agreed-upon procedures, Subrecipient agreed-upon procedures, Other tailored agreed-upon procedures, Assistance with many GASB implementations, Many best practice recommendations, strategic brainstorming sessions with management

Ask them about the assistance, industry insights, and recommendations we've provided that go beyond the scope of the audit.

Metropolitan Nashville Airport Authority (MNA)

Contact information	Kristen Deuben Assistant Vice President, Finance 615.275.1699 kristen.deuben@flynashville.com
Scope of work	Financial statement audit, Single audit, PFC audit, Assistance with GASB implementation of all applicable standards.

Ask them about our availability, consistently meeting their deadlines and putting their needs first.

In addition to the three transportation audit references provided above, we are proud of the various consulting projects done for the City of New Orleans and encourage you to reach out to them as well.

City of New Orleans, LA

Contact information

Romy Samuels
Finance Director
504.658.1679 | romy.samuel@nola.gov

Scope of work

Review of procurement processes, ACFR preparation consulting, Budget process review, Financial standard operating procedures, Assisting the office of supplier diversity, and GASB preparation consulting.

Ask them about how our procurement process review reports identified key areas of waste and identified opportunities for improvement.

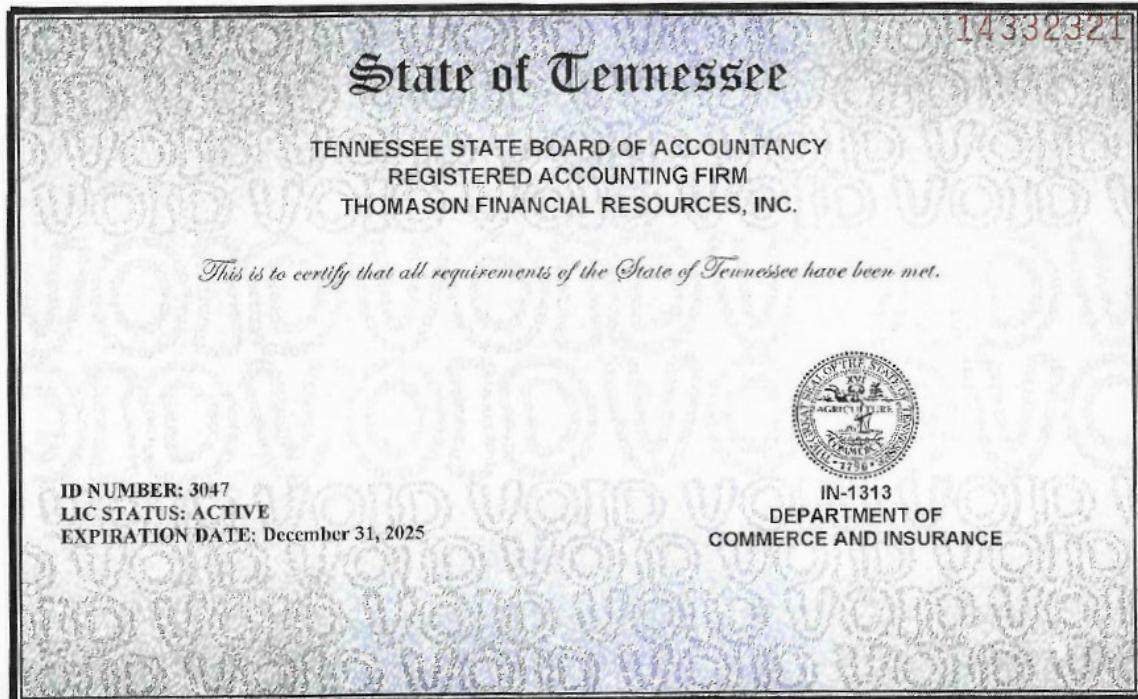
Subcontractor firm information



Thomason Financial Resources: firm overview and license

Thomason Financial Resources was founded in 2003 and the firm primarily performs audits for both non-profit organizations and governmental entities.

Thomason's license to practice public accounting in Tennessee



Thomason's Louisiana certification



LOUISIANA UNIFIED CERTIFICATION PROGRAM

Disadvantaged Business Enterprise Program

This is to certify that under Title 49, Part 26 of the Code of Federal Regulations
& Under the State of Louisiana United Certification Program (LAUCP)

THOMASON FINANCIAL RESOURCES, INC.

Is a Certified Disadvantaged Business Enterprise (DBE) in the following specialties:

541211

NOTE: There may be other approved NAICS Codes. The online DBE Directory includes a complete list of approved codes.

Certificate Eligibility: September 26, 2025- APRIL 10, 2026

This certificate is valid through the above date provided. This firm meets the on-going programmatic standard and fulfills the annual update requirement to remain in good standing as a DBE. This certification is subject to annual verification and suspension or revocation based upon reasonable cause to believe that the firm is ineligible.


Keziah L. Cawthorne, DBE Program Administrator II

Regional Transit Authority

Appendix



Additional ways we can serve NORTA

Services Plante Moran provides

Financial



- Financial statement assurance
- Outsourced or temporary accounting
- Accounting standard implementation services
- Budgeting, forecasting, and on-call financial consulting

Capital



- Owner's representation for capital projects
- Project feasibility studies
- Construction auditing
- Real estate development consulting

Technology



- IT assessment and planning
- ERP system selection and implementation
- IT infrastructure consulting
- Advanced data analytics services

Risk



- Cybersecurity assessments
- Internal audit
- Internal controls assessment
- Enterprise risk management

A few examples of our consulting work for transportation and transit agencies

Regional Transportation Authority (RTA) – Northeastern Illinois Business process optimization and ERP strategic sourcing

RTA selected us to document and optimize its 90+ current processes, develop proposed future-state processes, develop comprehensive system requirements, conduct a comprehensive technical infrastructure assessment, and provide cost estimates for various solution options that were expected to meet RTA specifications.

Hampton Roads Transit (HRT) – Virginia Beach, Virginia Financial management system assessment

We performed a financial management system assessment project for HRT's financial and purchasing functions. The project included an analysis of the current applications environment to identify and assess future software options. Alternative options reviewed included increasing integration of existing systems, upgrading the existing legacy PeopleSoft environment and the feasibility of selecting and implementing an integrated financial management system software package. The scope of the project included options analysis, total cost of ownership calculation for each option, detailed as-is and future state process maps, and a plan of action for future system migration activities.

Hillsborough Area Regional Transit (HART) – Hillsborough County, Florida IT strategic plan

We interviewed executive and senior level management, facilitated staff focus group discussions, performed application reviews, conducted an end-user survey, and analyzed questionnaires completed by the IT department staff. These assessments provided insight into the current state of their IT.

This effort resulted in an IT strategic plan that provided a roadmap for HART to plan and manage the people, processes, and technology in an efficient and effective manner to maximize the existing and future IT investment.

Insights into emerging public transit trends

As the public transportation industry evolves, agencies face many challenges that demand strategic foresight and innovative solutions. From legislative updates to technological disruptions, staying ahead of the curve is essential for success. At Plante Moran, our national transportation practice is committed to understanding these issues and providing valuable insights to our clients. **Here are some insights we think will be relevant to NORTA:**

Cyberthreats

As the transportation industry faces increased cyber threats, we can provide valuable insights and solutions to safeguard critical infrastructure. The Transportation Security Administration (TSA) has introduced cybersecurity directives for higher-risk public transportation agencies, freight railroads, passenger rail, and over-the-road bus owners/operators. We assist transit agencies in complying with these directives by helping them designate cybersecurity coordinators, report incidents promptly, develop incident response plans, and assess system vulnerabilities. **Our deep bench of nearly 100 dedicated cybersecurity professionals** ensures compliance with various frameworks, making us a trusted partner for transit agencies seeking robust cybersecurity solutions.

AI Readiness

AI's transformative potential in transportation operations is undeniable, yet integration can pose significant challenges that require expert guidance. Our team specializes in customizing AI applications to meet the specific needs of NORTA, focusing on enhanced efficiency, improved safety, optimized passenger experience, and resource optimization. **We provide comprehensive strategies to identify AI limitations, implement best practices, and mitigate cybersecurity risks while addressing ethical concerns and preventing intellectual property loss.** Additionally, we offer insights into AI's evolution within the industry and provide recommendations for effective data governance and a robust AI integration roadmap. Our commitment is to keep you at the forefront of innovation while addressing potential challenges such as privacy concerns and job displacement. Continuous support for cybersecurity is also a priority.

Environmental, Social, and Governance (ESG)

ESG programs aren't a one-time exercise — they're an ongoing, long-term commitment. By proactively measuring and reporting on your organization's impacts and opportunities, NORTA will be able to respond to requests from stakeholders — including employees, community members, and rating analysts — who want to know that your organization is complying with regulations, managing risk, and holding itself accountable. **No matter where you are in your ESG reporting journey, we can help.** Our ESG consultants can guide you in applying an ESG framework that efficiently and effectively fulfills stakeholders' requests for transparency, complies with requirements, and aligns nonfinancial opportunities and impacts with NORTA's strategic goals.

Our partnership model: A legacy of personal investment

As you evaluate advisory firms, it might feel like your future hangs in the balance. What does your choice say about where your organization is headed? You might think you have to decide between firms that are stable *or* adaptive, reliable *or* innovative — but our 100-year history has shown us that you don't. In our experience, business continuity and succession planning are what *inspire* growth and adaptation; neither benefit is achieved at the other's expense.



This is made possible because of our ownership structure: 100% of the capital used to finance our firm's operating activities is maintained within our organization by our equity owners. The success of this model is why **we've chosen not to entertain the idea of private equity investment: our responsibility has been and always will be to our clients and staff, not outside investors or shareholders.**

The Plante Moran model: leadership succession plus strategic direction to respond to change, while keeping our culture intact.

Is our model right for you? See the benefits for yourself.



Independent decision-making

The leaders of our firm — our partners — control its strategic direction. While firms with private equity ownership must answer to outside investors, and focus on meeting their demands and expectations, Plante Moran is independent. With our team, you'll have confidence we're working in your best interest to earn your trust and retain your business.



Long-term commitment

A private equity firm typically looks to sell off investments within five to seven years, on average, meaning that accounting and consulting firms within their portfolio face an uncertain future. We never settle for this short-sighted view. We were founded 100 years ago; now, we're looking ahead to the next century and how our commitment to being trusted advisors will help us — and our clients — get there.



Innovation plus quality

Advanced technologies are revolutionizing professional services firms — but only when they're adopted wisely. We thoroughly evaluate new technology and its potential impact on our clients, staff, data security, training, and quality. Then, we use this long-term focus to make the best innovation decisions.



Holistic service

Our strategy is to continue building a firm that provides a wide breadth of services, including assurance, tax, consulting, and wealth management. With the capabilities to advise you across all areas of your organization, Plante Moran is truly the best choice to help you achieve your business goals.

Do you have confidence in your cybersecurity controls?

If you're unsure, you're not alone. While cybersecurity risks are pervasive and ever-changing, our experts can shed light on how well NORTA is protecting its IT systems and data.

Through our **seven-point cybersecurity assessment**, we'll assess the current state of your security control environment, and then map it to a desired baseline within seven key focus areas. For organizations that want to mature their cybersecurity program — and better safeguard the confidentiality, availability, and integrity of their IT assets — this assessment provides a project plan and roadmap to get there.



We highly recommend you take advantage of this service. In our experience, it helps our clients maintain compliance with security and privacy regulations — and attain confidence in their ability to avert and respond to risk. **Please reach out to your engagement partner for more information.**

How we'll assess your controls within seven key focus areas

- **Users:** Review your onboarding and termination processes, system access rights, and user awareness training.
- **Network:** Test and monitor your network to help detect and defend against potential cyber incidents.
- **Access:** Evaluate user permissions and how they are restricted based on roles, responsibilities, and access levels granted, revoked, or changed per duties.
- **Vendors:** Vet vendors and review contracts for cybersecurity disclosure notification language and confidentiality clauses.
- **Incident response:** Verify you have a tested process and plan in place to respond to a cybersecurity incident.
- **Emerging threats:** Evaluate your organization's safeguards to ensure you're protected from common threats like phishing attacks, malware, and ransomware, as well as emerging threats and risks associated with compliance.
- **Cyber tools:** Verify you have the correct tools and technologies in place to adequately defend against, detect, and respond to cybersecurity threats.

Our cybersecurity practice at a glance



25+

years of experience
in cybersecurity
consulting



75+

cybersecurity
consulting
experts



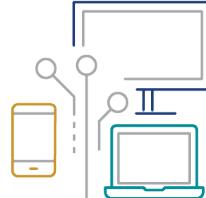
1,000+

cybersecurity consulting projects
performed **across dozens of
industries**

Technology-driven analytics, automation, and security

Technology is a tool. Our people make it your advantage.

As you evaluate potential firms, the technology used by those firms is a factor you should consider. After all, technology-powered insights are essential to helping you understand the past, present, and future of your business. But the best insights aren't uncovered by technology alone. It's the experienced professionals who use it — analysts, data scientists, and audit and tax experts — who can deliver the true advantage.



As our client, NORTA will receive both: industry-leading audit and tax technologies, plus the right people to help you understand your business in ways you never could before. We'll make your financial trends more obvious and verify your risk is recognizable and healthy — all in a secure digital environment. Here's how:



Automation

We use advanced audit technologies (incorporating machine learning and intelligent automation) combined with our proprietary audit methodology. Our approach **reduces repetitive processes, identifies anomalies in your data, flags areas for further review, and scans your documents in ways human eyes can't**. Our tax technologies automate preparation, review, processing, delivery, and authorization of tax returns.



Collaboration

Our award-winning Client Collaboration Center is a HIPAA-compliant, full-service portal to **communicate and securely exchange data in a centralized location**. As a repository for project information, it allows us to collaborate with you remotely and provide transparency into engagement progress 24/7.



Security

Our cybersecurity policies and controls protect your data both in transit and at rest. At no point is your data ever unencrypted. **The most recent third-party audit of our security controls resulted in an unqualified SOC 2 Type 2 report, meaning we do not have any gaps in our security controls.** We request all our audit and tax software vendors provide a SOC 2 report as well. These efforts are in addition to regular security trainings and phishing tests, and the use of AI to detect malicious or unauthorized activities on our network.

Strategic relationships and resources

Our culture of ongoing innovation drives better results for our clients. That's why we've partnered with these leading technology providers to enhance your experience — and your outcomes:

MindBridge	Kira	Microsoft	Bloomberg	HubSync	IDEA
SafeSend	Wolters Kluwer	Caseware	UiPath	K1x	CoCounsel
DataSnipper	Alteryx	Tableau	Thomson Reuters	Workday	

Diversity, equity, and inclusion power our mission

At Plante Moran, we strive to create a culture in which every person feels accepted and valued. When we recognize and celebrate our many human differences, we're able to create a workplace where all staff feel a sense of belonging and know they have an opportunity to succeed.

Formed in 2003, Plante Moran's Diversity, Equity, and Inclusion (DEI) Council guides the firm toward long-term success in creating a culture of belonging. With a focus on inclusion, within our firm and within our communities, we're continuously building a skilled and diversified workforce that benefits our clients.

Diversity, Equity, & Inclusion



plante moran | Audit. Tax. Consulting. Wealth Management.

[Watch our short film, which outlines our diversity, equity, and inclusion initiatives.](#)
[Then, read our 2025 Diversity, Equity, and Inclusion Annual Report to learn more.](#)

A sense of belonging through staff resource groups

We want everyone at Plante Moran to feel like they belong and are included. Our staff resource groups (SRGs) are one way we're accomplishing that goal. Open to all staff regardless of identity, our SRGs provide a safe space where members can share, learn, expand their network, and grow as professionals.



I'm proud of the way Plante Moraners look out for and support one another. Our 'We Care' culture is intertwined with our DEI efforts. I'm also excited about how many people participate in SRGs and the number of times people speak up and say they want to start a new group or get more involved with the DEI work. **It's evident they feel safe and care deeply about their colleagues.**

— Laura Claeys, Group Managing Partner, Firm Administration
DEI Council management team sponsor

Get to know more about Plante Moran



Click the items below to learn more about additional Plante Moran resources and initiatives that may benefit you.

An inclusive culture that makes an impact



We all belong at Plante Moran

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Our commitment to our staff and clients

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Serving you as you grow

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Do you have confidence in your cybersecurity controls?

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A steady stream of resources to keep you updated



Browse our resources

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Results from our most recent client satisfaction survey

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98%

of clients say we **have knowledge of their industry.**

99%

of clients say we **understand their organization's needs.**

97%

of clients believe we **provide sound business advice.**

We're passionate about giving back to our communities



[READ MORE](#)

Named one of America's Best Tax & Accounting Firms by Forbes

Consistently ranked on FORTUNE magazine's list of "100 Best Companies to Work For"

[VIEW COMPLETE LIST OF OUR AWARDS](#)



**We look forward to working with you.
Please contact us with any questions.**



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