

REQUEST FOR PROPOSAL  
For Audit/Review Services

As of June 19, 2026 the Eastern Panhandle Transit Authority is seeking written proposals to perform our annual examination in accordance with the standards, requirements, terms, and conditions specified by the WV State Auditor's Office, Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*, which is incorporated into this Request For Proposal by reference. The audit proposal and cost must be received by August 3, 2026.

Firms must be given two weeks or greater from date proposal is sent.

Is this audit contract being solicited under a federal award (i.e., the non-audit services fee, audit fee and/or processing fee is being paid from federal award money)? Yes XX No \_\_\_\_\_

- 1. Entity name and address:  
**Eastern Panhandle Transit Authority**  
**446 Novak Drive**  
**Martinsburg, WV 25405**
- 2. Contact person, email address, and phone number:  
**Elaine Bartoldson, Chief Executive Officer/Director**  
**304-263-0876 Ext. 8455 / [ebartoldson@eptawv.com](mailto:ebartoldson@eptawv.com)**
- 3. Location and phone number of the office where the accounting records are maintained, if different from above.  
**Same as above**
- 4. Audit year(s) to be contracted (**This must correspond with years listed on CID bid list**):  
**Type of Audit Use Code A, B, or C**  
A - Single Audit in accordance with OMB;  
~~B - Financial and Compliance Audit Performed in Accordance with Government Auditing Standards issued by the Comptroller General;~~  
~~C - Financial and Compliance Review Performed in Accordance with Government Auditing Standards issued by the Comptroller General;~~  
Note: ~~If this RFP contains future fiscal years please review section 1.6 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.~~

Date Audit(s) need to be completed (**This must match the completion date listed on number 18 of the contract. Audit due dates will be limited to the following: the 15<sup>th</sup> of the month, the end of the month, or for Single Audits, 7 days prior to the end of the ninth month (in most cases March 24<sup>th</sup>) after the entity fiscal year end**):

Fiscal Year Ending:	<u>2026</u>	<u>2027</u>	<u>2028</u>
Type of Audit Code:	<u>A</u>	<u>A</u>	<u>A</u>
Date(s) the Audit(s) Need(s) to be Completed by:	<u>2/28/2027</u>	<u>2/28/2028</u>	<u>2/28/2029</u>

- 5. Financial statements and accounting records will be ready for audit on **no later than January 31st**
- 6. Approximate date we would like the audit to be scheduled: **February 7**
- 7. We would like the following separate legal organizations (i.e. component units) audited with our entity: **N/A**

<u>Name of Organization</u>	<u>Total Annual Revenue</u>
_____	_____
_____	_____
_____	_____
_____	_____

- 8. The primary type(s) of service(s) provided to our citizens:  
**Small Urban Public Transit**
- 9. The total number of bank accounts maintained: **5**  
**CNB Bank – 3**  
**Burke & Herbert Bank- 1 plus Certificate of Deposit**
- 10. The name of each fund maintained, type of fund (governmental, enterprise, pension, trust), with the approximate amount of revenue for each fund:

<u>Fund Name</u>	<u>Fund Type</u>	<u>Total Annual Revenue</u>
<u>5307</u>	<u>Operating/PM</u>	<u>\$1.6 M</u>
<u>5339</u>	<u>Capital Replacement</u>	<u>\$200 K</u>
<u>5339</u>	<u>Capital Building Project</u>	<u>\$10 M (2027)</u>

- 11. We participated in the following Federal Grant Programs with the CFDA number and the total dollars expended or anticipated to be expended during the fiscal year for each. Attach a copy of the Schedule of Expenditures of Federal Awards if appropriate.

<u>Fiscal Year Ending</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>CFDA #</u>	<u>20507,20526,20513</u>	<u>20507,20526,20513</u>	<u>20507,20526,20513</u>
<u>Total Amount Expended</u>	<u>\$13.8 M</u>	<u>\$3.8M</u>	<u>\$4 M</u>

- 12. If your entity received and/or expended state grants during any period covered in this Request for Proposal, you should contact the state granting agencies to determine if the requirements of Chapter 12, Article 4, Section 14 of the West Virginia Code must be met during any of these periods.

**N/A**

a.) (Beginning with fiscal year 2020) We received or anticipate receiving one or more state grants totaling \$50,000 or more in the aggregate during the period(s) of July 1<sup>st</sup> through June 30<sup>th</sup>?

<u>12 Months Ending June 30,</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Yes/No?</u>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>

b.) If the answer to number 12.a. is yes, and/or a grantor agency requires the provisions of Chapter 12, Article 4, Section 14 of the West Virginia Code to be met, please select one of the following (beginning with fiscal year 2020):

  N/A   The entity requests the auditor include a Schedule of State Grant Receipts and Expenditures and the auditor’s in-relation to opinion on whether the schedule is fairly stated in relation to the financial statements as a whole. This should be included in the bid. Please indicate below the fiscal years for which this is requested.

Fiscal Year Ending: \_\_\_\_\_

N/A  

The entity will have an Agreed-Upon Procedures or Other Attestation Engagement conducted on the State Grant Receipts and Expenditures separate from this Request for Proposal. The auditor should not include this in the bid.

c.) If the answer to question 12.a. is yes, list all State Grants received during the fiscal year and include the total amounts **received** or anticipated to be received during the fiscal year for each. Attach additional documentation as needed.

12 Months Ending June 30	_____	_____	_____	_____	_____
Name of Programs	_____	_____	_____	_____	_____
Total Amount <b>Received</b>	\$_____	\$_____	\$_____	\$_____	\$_____

d.) List all State Grant Programs which you participate in and include the total dollars **expended** or anticipated to be expended during the fiscal year for each. Attach additional documentation as needed.

Fiscal Year Ending	_____	_____	_____	_____	_____
Name of Programs	_____	_____	_____	_____	_____
Total Amount <b>Expended</b>	\$_____	\$_____	\$_____	\$_____	\$_____

13. Form of accounting records (manual or computerized; include the name of the software used):  
**QuickBooks/Intuit Online and Onvio (reports for AP, Payroll, Taxes, etc.)**

14. We have the following numbers of employees:

**31 Full-time**                      **11 Part-time**

15. We have the following approximate number of invoices paid per year:  
**Approximately 1500**

16. Our employees participate in the following pension plans:  
**EPTA Employee 401 K Plan (effective 7/1/2026)**

17. We instituted the following material accounting pronouncements that were not previously applicable:  
**N/A**

18. We entered into the following material debt agreements that were not applicable in the previous year:  
**N/A**

19. We would like assistance with the following areas of financial statement preparation:  
**EPTA anticipates no additional assistance needed**

We will appoint N/A to oversee these non-audit services. This person has the following skills, knowledge, or experience:

20. The following billing limitation applies to this engagement (for Class IV municipalities only): N/A

Fiscal Years Ending	_____	_____	_____	_____	_____
Type of Audit Code	_____	_____	_____	_____	_____
# of Utility/Park Funds and Policemen/Firemen Pension and Relief Funds	_____	_____	_____	_____	_____
Max. per year amount (for type A audit codes Enter "none")	_____	_____	_____	_____	_____

21. We require the following number of copies of the issued report be sent to the following individual to disseminate to officials within the entity:  
**No. of copies Five (5) – 5 Original copies and PDF version**

22. We request the firm to provide any other pertinent information in order for the proposal to be evaluated in accordance with the criteria outlined in the Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.

23. We have attached an additional sheet for additional requests to the CPA firm: N/A  
Yes \_\_\_\_\_ No \_\_\_\_\_

24. We would like the proposal delivered via:

**Email: YES** To the following email addresses: [Lgrindle@eptawv.com](mailto:Lgrindle@eptawv.com), [ebartoldson@eptawv.com](mailto:ebartoldson@eptawv.com), [finace@eptawv.com](mailto:finace@eptawv.com)

**Paper: YES** **Number of copies: Six (6)**

**Sealed Bid XX** Attention: **Elaine Bartoldson, Chief Executive Officer/Director**

Entity: Eastern Panhandle Transit Authority

By: \_\_\_\_\_  
Signature

Title: Chief Executive Officer/Director

Date: June 19, 2026

Email Address: ebartoldson@eptawv.com

**OPTIONAL: ADDITIONAL REQUESTS TO THE CPA FIRM**