



# Lincoln Trail

Area Development District

~ established 1968 ~

750 S. Provident Way • Elizabethtown, KY 42701  
Phone: 270-769-2393 • TDD: 800-247-2510 • Fax: 270-769-2993  
Equal Opportunity Employer M/F/D/V/SO

## REQUEST FOR PROPOSAL: LTADD AUDITING SERVICES

**RFQ NO: 2026-001**

**Date Issued: 2 MARCH 2026**

RFQ's shall be accepted until **MONDAY, APRIL 6, 2026 AT 1:00 PM EST**, at which point they will be publicly reviewed at the Lincoln Trail Area Development District office at 750 South Provident Way, Elizabethtown, Kentucky 42701.

The undersigned certifies that he/she has the authority to bind this company in an agreement/contract to supply the commodity or service in accordance with all terms, conditions, and pricing specified. By signing and submitting this RFQ, the Vendor acknowledges that they have read, understand and agree to all aspects of the specification and RFQ requirements as presented without reservation or alteration.

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Authorized Agent (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Address

\_\_\_\_\_  
City/State/Zip Code

\_\_\_\_\_  
E-mail Address

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Date



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RFQs shall be submitted to:  
Lincoln Trail Area Development District  
750 South Provident Way  
Elizabethtown, KY 42701

RFQs shall be in a sealed envelope with the return address and clearly marked on the outside of the envelope:  
RFQ for: LTADD Audit Services  
APRIL 6, 2026– 1:00 PM

***Include one (1) original and six (6) copies of the entire proposal response***



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## RFQ Specifications

### RFQ No: 2026-001

- I. **Request:** The Lincoln Trail Area Development District (hereinafter referred to as LTADD) is accepting proposals to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit services for the fiscal year ending June 30, 2026.
- II. **Restrictions:** Only licensed Certified Public Accountants, qualified to do business in the Commonwealth of Kentucky, who also have an active license to practice with the Kentucky State Board of Accountancy and are a member of the American Institute of Certified Public Accountants (AICPA) may respond to this RFQ.
- III. **Point of Contact:** Questions concerning bid requirements should be directed to Jane Alsip (Finance Director) at [jane@ltadd.org](mailto:jane@ltadd.org).
- IV. **RFQ Submission:** RFQs will be accepted at the LTADD Offices, 750 South Provident Way, Elizabethtown, KY until: **MONDAY, APRIL 6, 2026 AT 1:00 PM EST**. Proposals must be submitted in sealed envelopes with the words **RFQ FOR: LTADD AUDIT SERVICES, MONDAY, APRIL 6, 2026 AT 1:00 PM EST**, prominently displayed on the front of the envelope. Respondents shall include one (1) original and six (6) copies of the entire RFQ response.
- V. **Addendums to RFQ:** In the event it becomes necessary to revise any part of the RFQ specifications, any potential respondent who requested the RFQ specifications will be provided any and all addendums to the RFQ information.
- V. **Late Submittal and Late Modifications:** Submittals received after the due date and time will not be considered. Modifications received after the opening date will not be considered. LTADD assumes no responsibility for the premature opening of a proposal not properly addressed and identified, and/or delivered to an improper designation.
- VI. **Rejection or Cancellation of Proposals:** LTADD reserves the right to act in its best interest in this determinations process, to waive all technicalities, and to select the most responsible and responsive proposal. LTADD shall be the sole judge of the company's ability to meet the requirements set forth. Its decision in determining responsible and responsive bidder(s) will be final.
- VII. **Minimum Acceptance Period:** Proposals shall be valid and may not be withdrawn for a period of 180 days from the date specified for receipt of proposals. All expenses involved



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with the preparation and submission of the proposal to LTADD, or any work performed in connection therewith, is the responsibility of the bidder(s).

- VIII. **Confidential and Proprietary Information:** Per KRS 61.878 (1)(c), to the extent that a proposal includes proprietary and confidential information, bidder shall mark the information as such and is assured that LTADD, in compliance with KRS Chapter 61, shall maintain the confidentiality of such information and exempt such from open or public disclosure until such time as a contract is awarded and then shall release it only to the extent required by the KY Open Records and Open Meetings Acts.
- IX. **Timeline:**

Issue Date	03/02/2026
Proposals Due	04/06/2026 at 1:00 pm EST
Award Notification	After Board Approval
- X. **Contract Period:** The contract is estimated to begin May 1, 2026 but is contingent on Board Approval. Contract length is negotiable and will be determined in the final agreement. The term cannot exceed twenty (20) years statutorily.
- XI. **Termination:** As agreed to in the final, written contract, LTADD may terminate the contract with the winning bidder at any time if, after notice and reasonable opportunity to cure any such default, the financial institution continues to fail to provide the required services by providing ninety (90) days advance written notice to the designated representative of the company.
- XII. **Designated Contact:** The company shall appoint a person or persons to act as a primary contact with LTADD. This person or back-up shall be readily available during business hours by phone or in person, and shall be knowledgeable of the terms and procedures involved.
- XIII. **Open Records Act:** All materials submitted in connection with this proposal will be public documents and subject to the Open Records Act and all other laws of the Commonwealth of Kentucky, the United States of America and the open records policies of LTADD. All such materials shall remain the property of LTADD and will not be returned to the respondent.
- XIV. **Price:** The price should be presented in the format specified in Attachment D.
- XV. **Payment:** Payment will be made when LTADD has determined that the total work effort has been satisfactorily completed. Should LTADD reject a report, LTADD's authorized representative will notify the Offeror in writing of the reason(s) for the rejection. The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment. Upon delivery of all copies and electronic



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file, as stated above, of the final report and successful submission to the Federal Clearinghouse, the Offeror may submit an invoice for the audit services.

XVI. **About LTADD:** LTADD is one of 15 Area Development Districts established in 1968 in the State of Kentucky for regional planning and development. In 1972, the Area Development Districts became official public agencies of the State of Kentucky by order of the Kentucky Revised Statute Chapter 147 A.

The LTADD area consists of Breckinridge, Grayson, Hardin, LaRue, Marion, Meade, Nelson and Washington Counties. LTADD coordinates planning and development activities for this eight-county region and provides assistance with implementation of local, state and federal programs that address community development, planning and quality of life projects. The LTADD's projected annual revenue for FY 2026 is roughly \$29.7 million and the agency employs 48 individuals, who administer and perform services for a variety of state and federal programs. Through its partnership with the Department for Local Government (DLG), LTADD is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the Lincoln Trail ADD region. LTADD's federal cognizant agency is the U.S. Department of Commerce Economic Development Administration.

LTADD is governed by its Board of Directors, which is comprised of local elected officials, citizens, and minority representatives. The Executive Director is responsible for the daily operations of the organization.

LTADD operates on a fiscal year beginning July 1 and ending June 30. The accounting systems are maintained on a modified accrual basis throughout the year and are converted to full accrual on June 30 of each fiscal year.

LTADD receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. LTADD prepares an annual cost allocation plan to assign direct and shared costs to each grant, project, and program. The allocation plan is submitted to the Department of Commerce or designee and the Department for Local Government annually for approval. LTADD utilizes more than 100 projects/programs and three cost pools that allocate common, operational, and indirect administrative costs to each program.

LTADD utilizes Grants Management Systems accounting software.

LTADD has been audited annually for over four (4) decades.



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The bid documents are available on the home page of our website at <https://www.ltadd.org/news/rfp-rfq-opportunities/>. You may also find on our web page the following documents: Cost Allocation Plan - FY 2026 & Most Recent Audit Report - FY 2025

XVII. **Scope:** Lincoln Trail Area Development District intends to contract for professional auditing and compliance services relative to the scope of work outlined as follows:

A single audit performed in accordance with applicable state and federal administrative regulations, including 2 CFR 200 - *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F – *Audit Requirements* and Generally Accepted Auditing Standard (GAAS).

The following procedures, associated with federal financial assistance programs, must be incorporated:

1. Compliance for all major LTADD programs.
2. Compliance for any non-major program transactions, tested by the Auditor during the audit process, if applicable
3. Determination of effectiveness of internal control policies and procedures to assure that LTADD is managing federal financial assistance programs in compliance with applicable laws and regulations. As a component of these tests, the Auditor should:
  - a. Perform test of controls to evaluate the effectiveness of the design and operation of the policies and procedures in preventing or detecting material noncompliance; and
  - b. If applicable, examine the agency's control system for monitoring its contractors and to obtain and act on contractors' audit reports.
4. Opinion on the schedule of expenditure of Federal awards.
5. Opinion that financial statements are presented fairly in conformity with GAAP.
6. Opinion on the Department for Aging and Independent Living Schedule, a new schedule that presents by program the revenues (including local cash, in-kind and program income), expenditures and excess (deficit) of revenue over expenditures.

The audit shall cover all funds, accounts, contracts, and work elements of LTADD. Funds and accounts include the following: 3 checking accounts, 3 loan accounts and 2 Hi Fi (tiered) money market accounts.

The LTADD grant agreements to be audited include but are not limited to Joint Funding, Area Agency on Aging & Independent Living and subcontracts,



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Transportation Cabinet, Office of Local Defense Community Cooperation and District Contracts.

Audit work performed must include:

1. Compilation of financial statements and supporting documentation.
2. Review the sufficiency of sub-recipient monitoring procedures and independent review of audit reports from sub-grantees.
3. Cash accounts must be verified with depositories, bank account reconciliations reviewed for appropriateness and proper authorization of cash transfers verified.
4. Review the Cost Allocation Plan for compliance to 2 CFR 200 and other applicable regulations.
5. Review final Aging invoices.
6. Procedures for Aging sub-contracts with funding from various sources, must be included in the audit to conform with the following:
  - a. The auditor will become familiar with the ADD's approved cost allocation plan submitted to the Department of Commerce or their designee and the Department for Local Government to verify that the ADD used prescribed accounting methodology to determine expenditures presented on final expenditure reports.
  - b. The auditor will review LTADD monitoring of Aging program contractors and the contractors' financial records to determine program and financial compliance with the program grant agreement.
  - c. The auditor will become familiar with all applicable requirements set forth in relevant audit guides, sub-recipient grant agreement requirements, and applicable Federal requirements. If the judgment of the independent auditor results in any deviation from these requirements; as they relate to substantive program or financial matters, the deviations will be furnished to the appropriate state or federal agency directly by the auditor.

### **Generally Accepted Government Audit Standards (GAGAS)**

The audit must be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, OMB Circular 2 CFR 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Audits".

### **B. Description of Programs/Contracts/Grants**

The Scope of Work for the Lincoln Trail Area Development District shall cover all funds, accounts, grant agreements and work elements of the LTADD. See



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Attachment B (*attached*) for a FY 2026 Budget. See Attachment C (*attached*) for a Grant/Program listing for the FY 2026 fiscal year.

C. **Performance**

The LTADD records shall be audited through June 30, 2026.

The Offeror is required to prepare audit reports in accordance with the **following**:

1. 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Part F Audit Requirements*
2. Generally Accepted Government Auditing Standards (GAGAS)
3. Kentucky Revised Statutes and the Kentucky Administrative Regulations.

The Kentucky Cabinet for Health and Family Services (CHFS) requires a Board approved audit engagement letter. The engagement letter will be supplied to the Executive Director on the second Monday in April of each year except during a procurement year. In addition to the engagement letter, CHFS requires the following supplement requirements to be included in the Audit:

The Audit report shall contain a supplemental schedule which summarizes Aging funds received by the LTADD. The schedule shall present by program the revenues, expenditures, and excess (deficit) of revenues over expenditures. The auditor must issue an opinion on this supplemental schedule.

Any deviation from these requirements as set forth in the Cabinet's Aging regulations that, in the judgement of the independent auditor, that related to substantive program or financial matters shall be included in the audit report.

Audit work performed must include review of audit reports from subgrantees.

Offeror shall review the Cost Allocation Plan for compliance to 2 CFR 200 and any other applicable regulations.

Offeror shall specify how they would conduct the audit and how they would approach the work.

Offeror shall enter data on Federal Clearinghouse, upload audit and submit within the Due Date Calculation window.

D. **Delivery Schedule**

The Offeror is to transmit a draft audit report to LTADD's Executive Director and Finance Director by October 16, 2026.



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A representative of the audit firm will present the Audit draft at the November Audit Committee meeting at a date agreed upon by the Committee.

The Offeror shall provide five (5) bound copies, one unbound copy, and one electronic (pdf) copy of the Board approved LTADD audit report, printed on standard 8 ½ X 11 letter size paper. The five (5) bound reports, one unbound report, and pdf file should be delivered to LTADD no later than November 23, 2026.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports, which do not conform with all provisions of this contract, LTADD may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

If any inadequacy is identified with the accounting system and internal control structure, especially with respect to the applicable criteria for a satisfactory internal control system, the report should determine causes and recommend the corrective action necessary in remedying any such deficiency. Weaknesses noted during the examination, that the auditor determines should be addressed, will be included in the report along with specific recommendations for correction, even if the weakness does not render the system inadequate. The weaknesses should include items specifically identified in the survey; as well as all of the ADD's accounting systems and internal controls tested during the comprehensive audit of financial statements. Any weakness or inadequacy will be reviewed by the auditor and ADD Executive Director and included in a separate management letter.

XVIII. **Audit Review:** All audit reports prepared under this contract will be reviewed by LTADD and its funding sources to ensure compliance with **Generally Accepted Government Auditing Standards**.

In addition, KRS 147A.117(2) specifies the following requirements in any contract with a certified public accounting resulting from this RFQ:

- a) that the certified public accountant shall forward a copy of the audit report and management letters to the Auditor of Public Accounts for review,
- b) that the Auditor of Public Accounts shall have the right to review the certified public accountant or firm's work papers before and after the release of the audit, and
- c) that after review of the certified public accountant or firm's work papers,



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should discrepancies be found, the Auditor of Public Accounts shall notify the audited entity of the discrepancies. If the certified public accountant or firm does not correct these discrepancies prior to the release of the audit, the Auditor of Public Accounts may conduct its own audit to verify the findings of the certified public accountant's report.

The Offeror must have extensive communication with the Kentucky Auditor of Public Accounts (APA) office. The APA must approve the audit for release prior to the Offeror's presentation to the ADD's governing body. The APA's approval will be determined by a review of the Offeror's audit documentation and draft report, after which the APA will communicate to the Offeror any changes necessary to obtain the APA's approval for release. The Offeror should contact the APA at the beginning of the audit to coordinate the planned audit timeframe to facilitate a timely review and approval process. Subsequently, the Offeror must contact the APA's office to schedule the review of the audit documentation and draft report at least 14 business days prior to presenting the draft report to the ADD's audit committee or governing body. The APA may grant tentative approval pending review of the management representation letters and other closing documentation finalized after the date of the APA's initial review.

- XIX. **Exit Conference:** An exit conference with LTADD's representative and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with LTADD. It should include internal control and program compliance observations and recommendations.
- XX. **Work Papers:** Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audits. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem. The work papers will be retained for at least three (3) years from the end of the audit period. Furthermore, in the case of questioned costs or audit findings, the work papers must be retained until these issues are resolved by the funding source. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accountability Office and LTADD.
- XXI. **Kentucky Revised Statutes:** The Offeror and any subcontractor(s) must state if it has been sanctioned, suspended or disbarred by any authorities or oversight entities within the last ten (10) years and the reason for the sanction, suspension or debarment. The Offeror and any subcontractor(s) must: a) reveal any final determination of a violation by the Offeror within the previous five (5) year period pursuant to apply to the contractor, b) be in continuous compliance with the provisions of KRS chapters 136, 139, 141, 337, 338, 341 and 342 that apply to the Offeror for the duration of the contract.



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## XXII. CERTIFICATIONS

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices quoted in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- G. The individual signing certifies that the Offeror meets the independence standards of the **Generally Accepted Government Audit Standards**.
- H. The individual signing certifies that he/she is aware of - and all individuals to be assigned to the audit have met - the GAO Continuing Education Requirement of eighty (80) hours of continuing education every two years; with twenty-four (24) hours of such education having been in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. A minimum of 20 hours must be completed in each of the two-year period.
- I. The individual signing certifies that he/she has read and understands the GAO requirement of an external quality control (peer) review. (Proposals must include a copy of a peer review report and comment letter, if any.)
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
  - 1. **Generally Accepted Government Audit Standards** (Yellow Book)  
**Principles of Federal Appropriations Law** (Red Book)
  - 2. **2 CFR 200** *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Part F Audit Requirements*
  - 3. **"Standards for Internal Control in the Federal Government"**
  - 4. **"State and Local Governments – Audit and Accounting Guide"** (AICPA Audit Guide).



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- K. The individual signing certifies that he/she has read and understands all the information in this Request for Qualifications, including the information on the programs/grants/contracts to be audited.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any Federal, state, or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- M. The individual signing certifies that the Offeror does carry professional malpractice insurance.
- N. The individual signing certifies that the Offeror follows the AICPA Code of Professional Conduct.

XXIII. **OFFEROR'S TECHNICAL QUALIFICATIONS:** The Offeror, in its proposal, shall, at a minimum, include the following:

A. **Prior Auditing Experience**

The Offeror should describe prior auditing experience including the agency name, address, contact person, and telephone number of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Area Development Districts.
2. Prior experience auditing similar programs funded by the Commonwealth of Kentucky.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.
6. Prior experience auditing entities with shared/indirect costs.

B. **Organization, Size and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, that the firm is a small or minority-owned business by completing the Affidavit of Small/Minority Owned Business in Schedule A. Offeror must include a copy of the most recent Peer Review and comment letter, as well as a copy of the AICPA Acceptance letter.

C. **Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.
4. Statement of staff continuum, professional education in government accounting and auditing during last two years.



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5. Statement on whether firm has been the object of any disciplinary action during the past three years.
6. Statement as to whether they are independent, as defined by applicable auditing standards. The Offeror may also submit an explanatory letter describing circumstances and corrective actions performed since the last peer review.

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience and continuing professional education will be considered.

D. **Understanding of Work to be Performed**

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours and other pertinent information.

XIX. **PROPOSAL EVALUATION:**

A. **Submission of Proposals**

All proposals shall include three (3) copies of the Offeror's technical qualifications, three (3) copies of the pricing information, and three (3) copies of the signed Certifications. These documents will become part of the contract.

B. **Non-responsive Proposals**

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received in accordance with the terms of this RFQ.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The Proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the **Generally Accepted Government Audit Standards**.

C. **Evaluation**

Evaluation of the proposal will be based on the above listed Section III responses to Technical Qualifications including the following criteria:

1. Prior experience auditing -- LTADD may contact prior audited organizations to verify the experience provided by the Offeror.
2. Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)
3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years, and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.
4. Offeror's understanding of work to be performed.
5. Price

D. **Review Process**



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The LTADD may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposals. However, LTADD reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.