REQUEST FOR PROPOSALS
ERIE-WESTERN PENNSYLVANIA PORT AUTHORITY
AUDIT SERVICES

I. PURPOSE AND INTENT

The Erie-Western PA Port Authority, hereinafter referred to as the "Authority", is soliciting proposals for audit services from qualified firms of certified public accountants to audit the Authority's financial statements for fiscal years ending June 30th 2026, 2027, and 2028. This agreement may be extended for one additional term of three (3) fiscal years (FY 2029, 2030, and 2031) upon mutual agreement of both parties.

II. PROPOSAL SUBMISSION AND SCHEDULE OF IMPLEMENTATION

Proposals shall be submitted electronically to info@porterie.org no later than 4:30 PM on February 3, 2026. A confirmation email will be provided.

Questions and inquiries regarding the RFP should be directed in writing by email no later than 4:30 PM on January 20, 2026 to:

Anna Frantz, Deputy Executive Director
Erie-Western PA Port Authority
afrantz@porterie.org

The Authority will issue a response to all questions by email and posting on the Authority's website.

Notice: Other than the individual listed above, direct contact with the Authority, the Board, or other related parties to seek answers to questions or otherwise interact regarding this RFP, may be cause for the Respondent's removal from the RFP process.

III. PROPOSED SCHEDULE OF IMPLEMENTATION

January 12, 2026:	RFP Released
January 20, 2026:	RFP Questions due
January 23, 2026	RFP Answers posted
February 3, 2026:	RFP Submission Deadline
February 3 – 13, 2026 (tentative):	Interviews
February 11, 2026	Recommendation to Board

The Authority reserves the right to interview any or all of the applicants submitting a proposal.

Although interviews may take place, the proposal should be comprehensive and complete on its face. The Authority reserves the right to request clarifying information after submission of the proposal.

IV. GENERAL INFORMATION

The Erie-Western PA Port Authority (EWPPA or the Authority) is a municipal authority in the City of Erie, established under the Pennsylvania Third Class City Code. EWPPA is governed by an 11-member board of directors which meets every other Wednesday with committee meetings scheduled for the same days, as well as special meetings on an as-needed basis. EWPPA owns approximately 665 acres of property along Erie's waterfront, of which 361 are on dry land and the remaining are water lots. These properties encompass a variety of uses including marinas and a campground, industrial properties, maritime operations, public parks and pathways, a landmark observation tower and an historic lighthouse. EWPPA manages several facilities including the Bicentennial Tower, Lampe Campground and Marina, and boat storage operations. Other properties are leased to private operators, such as the DonJon Shipyard, Carmeuse Shipping Terminal, and several marinas. EWPPA's 2025 budget is approximately $13 million and the Authority employs approximately 14 full-time staff and 12 part time and/or seasonal staff. The Authority is funded through user fees, leases, and grants (federal, state, local).

The Authority is required to comply with all relevant auditing and accounting standards, including:

- Government Auditing Standards ("Yellow Book")
- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Accounting Principles (GAAP)
- The Uniform Guidance under Title 2 CFR (for federal awards), if applicable

V. SCOPE OF WORK TO BE PERFORMED

The Authority is requesting sealed proposals from certified public accounting firms duly licensed to practice in the State of Pennsylvania and qualified to audit its financial statements for the three fiscal years ending June 30, 2026, 2027 and 2028. Annual renewals will be based upon satisfactory performance. This agreement may be extended for one additional term of three (3) fiscal years (FY June 30th 2029, 2030, and 2031) upon mutual agreement of both parties.

The selected firm shall provide at minimum the following services:

1. Annual financial audit of the Authority's financial statements for each fiscal year.
2. Single Audit, if the Authority expends federal awards above applicable thresholds under Uniform Guidance.
3. Examination of internal controls over financial reporting and compliance.
4. Issuance of a Management Letter identifying any findings, deficiencies, and recommendations for improvement.
5. Presentation of audit findings and financial statements to the Board of Directors or any designated Audit Committee.
6. Consultation on new Governmental Accounting Standards Board (GASB)

standards or other accounting/reporting changes that may affect the Authority.

7. Availability during the year for technical advice, questions, or interim procedures as requested.

The audit firm may not subcontract work under this agreement without expressed, written permission of the Authority. All subcontractors selected must comply with the same terms and conditions of this agreement.

The Authority expects that, should matters come to the attention of the auditor, a management letter will be issued, which includes recommendations. Any significant management letter comments must be reviewed with the CFO before the issuance of the letter.

Working papers must be maintained for a minimum of seven (7) years after the completion of the services and any/all other pending matters are closed and must be made available for examination at the request of the Authority. After the seven (7) year's retention period, the Authority shall have the option to take possession of the work papers.

VI. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS

The proposal must describe the professional qualifications of the firm. At a minimum, the following points must be addressed in the proposal:

1. **Cover Letter** – Signed by a firm principal authorized to bind the firm.
2. **Firm Information** – Firm name, principal office location(s), size, years in business, experience with governmental and port authority audits in Pennsylvania.
3. **Engagement Team** – Names, resumes, and relevant experience of the engagement partner, managers, and key staff.
4. **Audit Approach and Methodology** – Detailed plan, including timeline, audit phases (planning, fieldwork, reporting), risk assessment approach, internal control evaluation, etc.
5. **Relevant Experience and References** – At least three (3) similar engagements (preferably in PA port authorities or similar governmental entities), with contact information.
6. **Training and Professional Development:** Discuss the firm's process of ensuring that all individuals who will be performing audit work have received adequate continuing professional education within the two preceding years.
7. **Peer Review:** Please include results of the firm's recent peer review and its status under the American Institute of Certified Public Accountants (AICPA) peer review program.
8. **Fee Proposal** The proposal shall include a three-year rate proposal for FY 2026, 2027, and 2028. The proposal should detail hourly rates, estimated hours, and reimbursable expenses.
9. **Legal Disclosures** – Disclose any litigation or regulatory actions in past five years, any conflicts of interest.
10. **Delivery of Reports** – Indicate when fieldwork will begin, when draft and final reports will be submitted, and when presentation to the Board is expected.

VII. EVALUATION CRITERIA

The following criteria, not necessarily listed in order of importance, will be used to evaluate proposals. The Authority reserves the right to weigh its evaluation criteria in any manner it deems appropriate.

- Experience with governmental / port authority audits
- Qualifications and experience of the audit team
- Proposed audit approach & methodology
- Fee and cost structure
- References and past performance
- Clarity, organization, and completeness of proposal

VIII. GENERAL RULES GOVERNING RFP/PROPOSAL

1.1 REVISIONS TO RFP

The Authority reserves the right to change, modify or revise the RFP at any time. Any revision to this RFP will be posted on RFPs Online website with the original opportunity details. It is the Applicant's responsibility to check the website frequently to determine whether additional information has been released or requested.

1.2 PROPOSAL BINDING

By signing and submitting its proposal, each Applicant agrees that the contents of its proposal are available for establishment of final contractual obligations for a minimum of 180 calendar days from the application deadline for this RFP. An Applicant's refusal to enter into a contract which reflects the terms and conditions of this RFP or the Applicant's proposal may, in the Authority's sole discretion, result in rejection of Applicant's proposal.

1.3 RIGHT OF REJECTION

The Authority reserves the right to accept or reject any or all responses to this RFP and to enter into discussions and/or negotiations with one or more qualified Respondents, if such action is inthe best interest of the Authority. The Authority has the right, in its sole and absolute discretion, to select the proposal or proposals that the Authority determines best meets its needs.

1.4 RIGHT TO NEGOTIATE

The Authority reserves the right to enter into negotiations with any or all Applicants regarding price, scope of services, or any other term of their proposals, and such other contractual terms as the Authority may require, at any time prior to execution of a final contract. As set forth in 1.2, the Applicant does not have the right to negotiate with the Authority. An Applicant's refusal to enter into a contract which reflects the terms and conditions of this RFP or the Applicant's proposal may, in the Authority's sole discretion, result in rejection of Applicant's proposal

1.5 MODIFICATION AND WITHDRAWAL OF PROPOSAL

Withdrawn proposals may be resubmitted up to the time designated for the receipt of proposals due date/time provided that they are then fully in conformance with the RFP.

If, within twenty-four (24) hours after proposals are opened, any Respondent that provides written

notice to the Authority and promptly thereafter demonstrates to the reasonable satisfaction of Authority that there was a material and substantial mistake in the preparation of its proposal, that Respondent may withdraw its proposal. Thereafter, the Respondent will be disqualified from further submissions under this Request for Proposal.

1.6 PROPOSALS TO REMAIN OPEN SUBJECT TO ACCEPTANCE

All proposals shall remain open for sixty (60) days after the day of the proposal opening, however the Authority may, in its sole discretion, release any proposal prior to that date.

1.7 COST OF PROPOSALS

Expenses incurred in the preparation of proposals in response to this RFP are the Proposing Firm's sole responsibility. The Authority assumes no responsibility for payment of any expenses incurred by any Proposing Firm as part of the RFP process.

1.8 OPEN TO THE PUBLIC

All documents/information submitted in response to this solicitation shall be available to the general public.