

## **EXHIBIT A**

### **SCOPE of WORK**

**A. Summary of Work to be Performed**

Consultant will express an opinion on the fair presentation of ACTA's basic financial statements in conformity with generally accepted accounting principles. The consultant shall be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board and mandated by generally accepted auditing standards.

**B. Auditing Standards to be Followed**

Audits shall be performed in accordance with generally accepted auditing standards.

**C. Reports to be Issued**

Following the completion of an audit of ACTA's fiscal year financial statements, the consultant shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements
3. A report on compliance and internal control over compliance applicable to each major federal program.

In the required report[s] on compliance and internal controls, the consultant shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the consultant shall be reported in a

separate letter to management, which shall be referred to in the reports on compliance and internal controls.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Reporting to the Audit Committee. Consultant shall inform ACTA's Ad hoc Audit Committee of each of the following:

1. The consultant's responsibility under generally accepted auditing standards
2. An overview of the planned scope and timing of the audit
3. Significant findings from the audit
4. Significant accounting policies
5. Management judgments and estimates
6. Significant audit adjustments
7. Uncorrected audit adjustments
8. Disagreements with management
9. Difficulties with management
10. Management consultation with other accountants
11. Major issues discussed with management prior to retention
12. Management advisory services
13. Other matters including fraud, illegal acts, related party transactions, and legal matters

D. Special Considerations

1. ACTA has determined that the United States Department of Transportation will function as the cognizant agency.
2. The Schedule of Expenditures of Federal Awards and related consultant's report, as well as the reports on compliance and internal controls, are not to be included in the comprehensive annual financial report, but are to be issued separately.
3. A list of findings (if any) and audits, can be found on ACTA's website at [www.acta.org](http://www.acta.org).

E. Access to Working Papers

The consultant shall make working papers available, upon request and with ACTA's written approval, to the following parties or their designees:

1. United States Department of Transportation
2. U.S. General Accounting Office (GAO)
3. Parties designated by the federal or state governments or by ACTA as part of an audit quality review process
4. Auditors of entities of which ACTA is a recipient or sub-recipient of grant funds

5. Auditors of entities of which ACTA has agreements that allows such entities to perform audit of ACTA
6. Any party or entity specifically authorized by ACTA in writing

In addition, the consultant shall respond to the reasonable inquiries of a successor consultant and allow a successor consultant to review working papers relating to matters of continuing accounting significance.

F. Sample Schedule for FY 2025 Audit

The following is an example of the work, deliverables and schedule for the FY 2025 Audit. A final scope of work, deliverables and schedule shall be set forth in a Contract Task Order pursuant to the terms of the Agreement. Similar schedules will be developed for future fiscal year audits.

1. Detailed Audit Plan - Consultant shall provide an Engagement Letter, detailed audit plan and a list of all schedules to be prepared by ACTA by July 10, 2025.
2. Fieldwork - Consultant shall begin fieldwork by September 8, 2025. and complete all fieldwork by October 9, 2025.
3. Draft Reports - ACTA shall prepare draft financial statements, notes and all required supplementary schedules no later than September 25, 2025. Consultant shall provide all recommendations, revisions and suggestions for improvement to ACTA's Chief Financial Officer by October 9, 2025. The Consultant shall have drafts of the audit reports and recommendations to management available for review by the Chief Financial Officer by October 23, 2025.
4. Final Reports - ACTA will review the draft report as expeditiously as possible. Consultant should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report, bound and printed, shall be delivered to the Chief Financial Officer by November 5, 2025. The final audit reports and recommendations to management will be presented to the Audit Committee on November 13, 2025. Consultant should have appropriate management staff available to attend Audit Committee and Governing Board meetings as required. This schedule may need to be revised if the State Controller's Report is due prior to November 5, 2025.

G. Sample Schedule for Entrance Conferences, Progress Reporting and Exit Conferences for FY 2025 Audit

1. Entrance conference with ACTA Week of August 18

The purpose of this meeting is to discuss key audit issues and problems and review the detailed audit plan. This meeting will also establish overall liaison for the audit and to make arrangements for needs of the Consultant.

2. Entrance conference with Chief Financial Officer and staff

Week of September 8

The purpose of this meeting is to discuss how detailed field work will be performed, acquaint ACTA and Consultant's personnel, and review audit timeline.

3. Exit conference with Chief Financial Officer and staff

Week of October 13

The purpose of this meeting is to summarize the results of the field work and to review significant findings or outstanding issues.

H. Initial Project Staffing for the FY 2025 Audit

In recognition of the company merger between Moss Adams and Baker Tilly, which was completed after Moss Adams submitted its proposal to ACTA but before the effective date of the Agreement, consultant shall maintain the staffing assignments as set forth in Moss Adams' proposal to the extent the individuals remain employed by consultant and any subsequent staffing changes shall be made as set forth in the Agreement. The following staff members are hereby recognized as those named in the Moss Adams proposal;

Matt Parsons, Partner, Engagement Leader  
Ashley Osten, Partner, Concurring Review Partner  
Corinne Wood, Senior Manager  
Shelby Kuryllo, Manager

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