PROCUREMENT – MEMORANDUM OF AGREEMENT FOR NOACA AUDIT

Finance and Audit Committee

July 10, 2026

NOACA
Northeast Ohio Areawide Coordinating Agency

ACTION REQUESTED

Approve execution of a Memorandum of Agreement (MOA) between the Ohio Auditor of State, Zupka & Associates, and NOACA for annual financial audit services for a five-year period.

PREVIOUS ACTION

No prior action.

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BACKGROUND

- NOACA undergoes a financial audit each year
- Past audits have been conducted by the Ohio Auditor of State (AOS)
- Ohio AOS has determined that an Independent Public Accountant (IPA) will conduct NOACA audits for FY 2026-2030
- Per Section 6.7 of NOACA Code of Regulations, the Finance and Audit Committee is responsible for selection of outside auditors

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PROCUREMENT PROCESS

- Ohio AOS conducted a Request for Proposals (RFP) and selected Zupka & Associates for award of contract
- MOA is between AOS, NOACA, and Zupka & Associates
- Per the terms stated in the RFP, the principal client under the MOA is the AOS

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FINANCIAL IMPACTS

- **The financial impact of the MOA is $106,400**
  - Year 1 - $20,160
  - Year 2 - $20,720
  - Year 3 - $21,280
  - Year 4 - $21,840
  - Year 5 - $22,400

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NEXT STEPS

Pending approval by the Finance and Audit Committee, NOACA will enter into a Memorandum of Agreement with the Auditor of the State of Ohio and Zupka & Associates and commence with its financial audit of fiscal year 2026.

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ACTION

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Motion
Second
Discussion
Put the Question

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NOACA will **strengthen** regional cohesion, **preserve** existing infrastructure, and **build** a sustainable multimodal transportation system to **support** economic development and **enhance** quality of life in Northeast Ohio.

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