

**Questions & Answers:**

- 1) Are you definitely changing audit firms? If so, why?

**The contract term is expiring, we will go through the RFP process and awarded to the responsible proposer who submits the best proposal taking into consideration all the evaluation factors.**

- 2) How much did the County pay for the FY15 audit?

**Services paid in FY2015 were \$88,000.00.**

- 3) Have you made any projections as to what programs will be major programs this year?

**That information is not available at this time. It should be close to the same as last year.**

- 4) Can you clarify responsibility for preparation of the FS? The RFP indicates that the County will prepare the draft but the Auditor will prepare the camera ready final?

**The County Auditor's Office prepares the excel version and sends it to the audit firm to convert for print.**

- 5) Can we obtain a copy of any separate management letter, if one exists?

**Yes, please see ATTACHMENT D.**

- 6) Were any significant deficiencies or material weaknesses identified in the prior year? If so, please identify the issue(s)

**No.**

- 7) How much debt is being issued in FY16? For what purpose(s)?

**\$55,870,000 for Bond Refunding, Roads and Permanent Improvements.**

8) Any major capital projects?

**That information is not available at this time.**

9) What other current year events do you feel will have an impact on the audit?

**That information is not available at this time.**

10) Do you have a range of how many hours internal audit can provide to the external audit?

**As needed. Not billed by hours.**

11) What areas have internal audit concentrated on during FY16? Any formal reports?

**Internal audit concentrated on compliance and financial audit data. Yes, formal reports are prepared.**

12) Component units –Are separately issued financial statements issued for either the blended or discretely-presented component units? If so, who audits them?

**Issued as part of the financials.**

13) How long have the previous auditors generally been in the field?

**Up to six weeks total.**

14) Do you anticipate another State Single Audit this year or just federal?

**Yes to both questions.**

15) Can we obtain copies of the audits for TJPC and CJAD for FY15?

**See Attachment E and Attachment F**

16) The RFP states that interim work can be performed up to 6 weeks before the date that year-end records are ready for audit (January 10, 2017) which is approximately Dec 2<sup>nd</sup>. Are you opposed to having interim work performed earlier if staff is available earlier?

**Not normally done. We are still closing out the year.**

17) Is there any flexibility in the wording of the Insurance Requirements of the contract? (Specifically the removal of paragraph 3.2.3 and a revision to 3.2.4 to only apply to the General Liability and Workers Compensation?)

**List any exceptions in section 7.0 of your proposal and explain why you cannot comply.**

18) Is the current auditor eligible to bid on this RFP, or has a decision been made for a change in auditors?

**Yes the current auditor is eligible.**

19) Has the County (including its component units) undergone any significant changes or activities since the last audit (such as new programs, significant change in operations, major acquisition and/or disposal of capital assets, issuance of additional debt, turnover in key finance or accounting personnel or new financial transactions)?

**One item is new issue of new debt on September 1st.**

20) Do you anticipate any significant increase or decrease in the level of federal and state grants in the upcoming fiscal year?

**No**

21) How many auditors were onsite in the past for interim and final fieldwork and for how many weeks?

**There were 4 people; 1 Lead, 1 for Single Audit, 1 person for CSCD and Juvenile. They worked on site for 6 weeks; travel in on Monday and leave on Thursdays. Average 3.5 days on site.**

22) Section 5.12.1.2 of the RFP specifies performing two (2) single audits (each for TJPC and CSCD-Adult Probation). Are these program-specific audits that need to be performed in addition to the single audit for the County? Please clarify. If these are program-specific audits, then also provide copies of the latest available audits.

**Yes, there should be a Single Audit for Federal and State Awards; an audit for Community Supervision and Corrections Department; an audit for Juvenile Probation Department.**