

RFP Questions and Answers

1. Were there any other reasons for issuing the RFP besides coming to the end of the contract term?
 - No
2. Is the current auditor eligible for re-engagement?
 - Yes
3. For this last audit (FY20), was the audit conducted remotely? Are you receptive to a remote/virtual audit?
 - The auditors were on site for a couple of days, the majority of the field work was done remotely.
 - Yes, we would be receptive to a remote/virtual audit
4. Were there any significant audit adjustments made in the most recent year audited?
 - No
5. What is the most important thing that a new auditor could do to improve your experience with the audit?
 - Have consistent staffing throughout the term of the agreement
6. What is the level of effort/hours that the incumbent has provided for the previous years' audits?
 - We do not have the detail of hours worked.
7. How much was quoted for the prior year audit before the audit started and how did that compare to how much was ultimately billed for the audit? Please comment on the reason for any difference.
 - There was no difference between quote and final cost
8. Is the incumbent allowed to bid?
 - Yes
9. Are there any improvements you would like to see in the audit process?
 - No significant changes are needed
10. Are there any significant changes in operations in the current year vs. the prior year including changes in policies and procedures, personnel, or the reporting entity?
 - The largest change is the funding we have received in response to COVID
 - The current CFO will be retiring in June, 2021

11. Why is the County requesting a proposal? (i.e. rotation cycle, fresh perspective desired, governing board request, cost)

- End of Contract

12. Which firms have been invited to bid?

- Koontz, Blasquez & Associates, P.C.
- Accuity LLC
- Tax and Wealth Management LLP
- Jones & Roth PC
- Isler CPA
- Grove Mueller & Swank PC
- Kenneth Kuhns & Co
- Talbot Korvala & Warwick LLP
- Moss Adams LLP
- Pauly Rogers and Company PC
- Merina & Company LLP
- Boldt Carlisle & Smith LLC

13. Please comment on and/or provide a listing of audit schedules provided by the County to the auditor?

- Trial Balance
- Deferred Revenue
- Cash Reconciliation
- Revenue detail
- SEFA schedule
- Accrued Compensated Absences
- Interest payable
- Accrued payroll
- Capital asset reconciliation
- Receivables by fund
- Check register (July & August)
- Taxes receivable
- HUD loans receivable
- Accrued liabilities
- Accounts payable detail
- Debt schedules and documentation
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14. Please comment and/or provide journal entries proposed by the auditors in the prior year?

- There were no JE's proposed by auditors

15. Please comment and/or provide a listing of findings or comments made by the auditor to the governing body. Are copies of all auditor submitted documents from the prior year available for review? (i.e. management letter, governance communication)

- There has been no communication with the governing body

16. Any items in management letters that have been subsequently addressed?

- We have not received a management letter for the most recent audit