

Auditing Services
Vendor Questions & Answers
September 5, 2024

1. Has the County encountered any significant or unusual difficulties over the past 3 years with the financial or single audits (with the current auditors, financial records, compliance with laws and regulations, etc.)? **No**
2. Are there any significant changes in personnel involved in the audit, operations, or policies for 2024 compared to the prior year? Are any other significant changes anticipated during the term of the contract? Please describe, if so. **No. A potential for a change in the ERP system though.**
3. Are there any known changes in controls or procedures that would impact any financial statement or single audit findings noted in the most recent audit? **New financial as of 2023 is still learning new procedures to correct any finding.**
4. When will the records be available for audit? Is this consistent with the 2023 audit? **Will be ready for interim around November 2024 and April 2025 for regular audit based on schedule put together by Management team and Auditors. No this was not consistent with 2023 due to new staff and lack of knowledge of organizations procedures.**
5. What is the County's preference for audit fieldwork – remote, onsite, hybrid? **No preference, and flexible with firm's needs.**
6. What is the anticipated timeline of preliminary fieldwork, final fieldwork and final issuance of the report? **Interim for Nov and/or Dec, final fieldwork April and Issuance no later than by June 30th.**
7. Are there any known changes in financial systems? What financial system does the County currently use?
We currently use JD Edwards, though have consultants evaluating our ERP systems and could change during the contracted period.

8. Section 3 of the RFP requires a report that has several elements that are outside the scope of a traditional audit report deliverable and could pose risks to the auditor's independence. Please advise if the County would be agreeable to a management letter that follows the AICPA's guidance in lieu of the report requested in Section 3 of the RFP. If this is not agreeable, please advise on how we should identify in our proposal areas in the RFP that present risk to maintaining independence as required by the AICPA. **Yes it is acceptable to a Management letter.**
9. Beyond preparing the financial statements for management's review, are there any areas where auditor assistance is expected to be needed? **Additional reporting requirements for federal and state agencies for HHS and Airport and any other Department as needed.**
10. Regarding the special considerations and services, please confirm the County will maintain overall responsibility for the services provided, including the content of the financial statements to ensure independence is preserved related to services provided by the independent external auditor. **Yes the County will be responsible.**
11. What is the County's approach to continuous improvement and the plan to remedy the previous audit finding? **Education and training of staff for the processes and procedures.**
12. It was noted in the RFP that the awarded firm may be asked to perform other services (e.g. more tests of details, etc). If that option were to be exercised, how would the County prefer to be notified of the fee related to the additional services? **We would expect this additional services to be included in the contract and if used notified by email prior to services rendered**
13. The RFP indicates that the County will be submitting an ACFR to GFOA for the certificate award program. Is this consistent with 2023? **No.**
14. Please provide a copy of the County's 2023 audit report (or link if available online). **Posted.**
15. Will the County prepare its own financial statements or does the auditor prepare the financial statements on behalf of the County? **The county would like the auditor to prepare the financials.**

16. What were the total audit fees paid for 2023 services? **\$127,000.**
17. For the 2023 audit, were there any non-audit services provided or any out-of-scope charges beyond the base audit fee? If so, to what extent, and do you expect similar non-audit services during the term of the contract? **Solid Waste year end reconciliations, creating the financial reports which County prepared in prior years. Yes, any GASB updates that need implementing, any help with those.**
18. How many audit adjustments were proposed by the auditors during the 2023 audit? **31 adjustments, some were proposed by County first with the auditors putting the adjustment together**
19. What does the County value in an external audit firm? **Flexibility, availability to answer questions, prompt responses and communication.**