COUNTY OF ACCOMACK
FINANCE DEPARTMENT

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To: Potential Offerors for RFP#309 – Financial Auditing Services

From: Lucy Huffman, Procurement Specialist

Date: March 25, 2021

Subject: **Addendum #1–RFP#309 – Questions/ Answers & Related Information**

Please note the receipt of the following addendum on the County Form (page 22 of 25) of Request for Proposals #309.

Questions & Answers:

1. How long have you been with your current service provider? **Plus 20 years**

2. To clarify, the RFP does not include reporting on separately issued financial statements of the School Board or Economic Development Authority, correct? (Note: We understand that the School Activity Funds will require an audit of separately issued financial statements.) **No separate report on either the School Board or the EDA**.

3. Who will be responsible for the preparation of the separately issued financial statements of Greenbackville/Captain's Cove Mosquito Control Commission (GCCMCC), Quinby Boat Harbor Committee (QBHC), and Greenbackville Boat Harbor Committee (GBHC) (auditor or auditee)? **Accomack County will be, although conversion to accrual has not been embraced by some of the auditees**.

4. If it will be the auditor's responsibility to prepare the separately issued financial statements of GCCMCC, who will be responsible for accumulating the information and posting the entity's cash-to-accrual adjustments (auditor or auditee)? **N/A**

5. If possible, please provide us with how many days (interim **all remote 5 days, 4 staff; 1 partner 3 staff** and final **5 days, 1 partner 5 staff all in Accomack**) auditors were on site for field work during the FY 2020 audits of the County (which includes the SB and EDA), and the 3 separate audits (GCCMCC, QBHC and GBHC) and what level of audit personnel was on sight for those time frames? **See notations at interim and final above. With the capability of electronic transfer of documents and information, in person audit work for the most part, is optional at the preference of the audit firm.**

6. Were any bookkeeping or additional services provided in conjunction with any of the audits and do you anticipate any such services being requested with the 2021 audits or future years audits under this contract? If so, please provide a brief description of these services. **Have traditionally received the GASB 68 and 74/75 yearly entries from the auditors along with the footnote updates associated with this. We can prepare these, but this is what has been previously provided.**

7. Please provide a copy of the following documents or directions to where these documents can be obtained online related to the FYE 6/30/2020 audits:
    a. School Activity Fund Audited Financial Statements **(ACPS provided the most recent report they could fine, which is 6/30/2017)**
    b. County audit Management letter (SAS 114 letter) **See Attachment 1**
    c. VRS Examination Report **See Attachment 1**
    d. Jail Canteen Fund Agreed Upon Procedures Report **Attached opinion (Attachment 1)**
    e. Commonwealth of Virginia DEQ Agreed Upon Procedures Report **See Attachment 1**
    f. Audited financial statements and management letter for:
        1. GCCMCC **See Attachment 1**
        2. QBHC **See Attachment 1**
        3. GBHC **See Attachment 1**
    g. Any other formal correspondence received from your audit service provider in conjunction with the 2020 audits **Transmittal package to the APA**

8. What fees were paid for the 2020 audits and related attestation engagements, broken out by deliverable, if possible? **We have not received a final billing for FY 20. For FY 19, we paid $ 49,500 for everything except the School Activity Funds for which the schools paid $ 13,000.08.**

9. Does the County anticipate any significant operational or financing changes during the term of this contract (current and future potential contract years) that may possibly impact any of the services requested in the RFP? If so, please describe such changes. **We anticipate additional time on our FY 21 SEFA and compliance work related to both CARES funds received and now the ARP funds, assuming they will be in part received**

by June 30. Also, we will be participating in the summer VRA debt pool for financing of our north landfill expansion.

10. Has the County experienced any changes in key personnel, financing or funding during the current fiscal year that may possibly impact any of the services requested in the RFP? If so, please describe such changes. **County staff are unchanged. There has been a retirement at DSS as of December 31, 2020 of the finance/accountant lead person. New staff are now in that position.**

ALL *OTHER* SPECIFICATIONS AND TERMS & CONDITIONS REMAIN AS ISSUED IN THE ORIGINAL REQUEST FOR PROPOSALS.