



Addendum 1

Beaufort County School District

Solicitation Number: 20-026
Date Printed: January 21, 2020
Date Issued: January 21, 2020
Procurement Officer: Kaylee Yinger, CPPB
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Request for Proposal (RFP)

DESCRIPTION: **Professional Auditing Services**
SUBMIT OFFER BY (Opening Date & Time): **January 24, 2020 2:00 PM EST**
QUESTIONS MUST BE RECEIVED BY: **January 17, 2020**
NUMBER OF COPIES TO BE SUBMITTED: **Seven (7) Original Signed Copies and One (1) Redacted Version on CD**

Offers must be submitted in a sealed package. Solicitation Number & Opening Date must appear on package exterior.

SUBMIT YOUR SEALED OFFER TO EITHER OF THE FOLLOWING ADDRESSES:

MAILING ADDRESS:
Beaufort County School District
Procurement Office
P.O. Drawer 309
Beaufort, SC 29901-0309

PHYSICAL ADDRESS:
Beaufort County School District
Procurement Office
2900 Mink Point Blvd
Beaufort, SC 29902

AWARDS & AMENDMENTS:

Award will be posted at the Physical Address stated above on or after January 24, 2020 . The award, this solicitation, and any amendments will be posted at the following web address: <http://beaufortschools.net>.

You must submit a signed copy of this form with Your Offer. By submitting a proposal or bid, You agree to be bound by the terms of the Solicitation. You agree to hold Your Offer open for a minimum of ninety (90) calendar days after the Opening Date.

NAME OF OFFEROR: _____ (Full legal name of business submitting the offer) ENTITY TYPE: _____

AUTHORIZED SIGNATURE (Person signing must be authorized to submit binding offer to enter contract on behalf of Offeror named above)

PRINTED NAME TITLE

Instructions regarding Offeror's name: Any award issued will be issued to, and the contract will be formed with, the entity identified as the Offeror above. An offer may be submitted by only one legal entity. The entity named as the Offeror must be a single and distinct legal entity. Do not use the name of a branch office or a division of a larger entity if the branch or division is not a separate legal entity, i.e., a separate corporation, partnership, sole proprietorship, etc.

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HOME OFFICE ADDRESS (Address for Offeror's home office/ Principal place of business): 	NOTICE ADDRESS (Address to which all procurement and contract related notices should be sent):
PHONE NUMBER:	
EMAIL ADDRESS:	

PAYMENT ADDRESS (Address to which payments will be sent): <input type="checkbox"/> Payment Address Same as Home Office Address <input type="checkbox"/> Payment Address Same as Home Notice Address (check one only)	ORDER ADDRESS (Address to which all purchase orders will be sent): <input type="checkbox"/> Payment Address Same as Home Office Address <input type="checkbox"/> Payment Address Same as Notice Address (check one only)
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ACKNOWLEDGEMENT OF AMENDMENTS:	<u>Amendment Number</u>	<u>Amendment Issue Date</u>
Offeror acknowledges receipt of amendments by indicating amendment number and its date of issue.		

MINORITY PARTICIPATION- Are you a Minority Business Enterprise: Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please include a copy of your certification.

Questions and Answers:

1. Please clarify if proposers are to provide 7 separate envelopes, each with 1 tech proposal and 1 cost proposal (in its own sealed envelope) or if we may provide one sealed envelope with all 7 copies of the cost in it.

One sealed envelope with all copies is appropriate.

2. Several places within the RFP reference the FY 2019 audit. Is it okay to update the forms to refer to the FY 20 audit and then the subsequent 4 years?

Yes

3. Most recent audit:

- a. How many adjusting journal entries did the predecessor auditor propose for the most recently completed financial statement audit? Describe nature of those adjustments or provide copy of JE's provided by auditor. Four (4)

- b. How many adjusting journal entries did the Entity make after providing the Trial Balance to the auditors?

Approximately twenty (20)

Describe nature of those adjustments.

1. Retainage payable reversal in prior year
2. Retainage payable entry for the current year.
3. OPEB liability in School Food Service Fund
4. Pension liability in School Food Service Fund
5. Nature of those adjustments were

Deferred tax entries, Capital Outlay Re-classifications due to Fixed Assets reconciliation, PEBA Revenue and transfer and Interest income accrual received late from County Government.

- c. Were there any disagreements with the predecessor auditors?

No

- d. How many hours were the auditors on-site in the past?

The time varied based on the year, typically one (1) week in the spring and two (2) weeks in the fall.

- e. What was the fee of the prior year audit contract?

\$58,000

- f. Were there any additional billings from the audit firm? If yes, describe nature services provided and amount.

No

- g. Component units:

- i. Does the Entity have any component units?

Yes

- ii. Are the audits of component units performed by other audit firms?

Yes

iii. If engagement is to include audits of component units:

1. Will separate financial statements be issued? **No**

If yes, please provide a copy of most recently completed audit.

2. Describe nature of adjusting journal entries made by auditor.

N/A

3. What were the fees for the component unit audits in the prior year?

\$0.00

4. Audit under proposal:

a. Will the Entity prepare any portion of the financial statement for the audit year(s)?

Yes

b. Will lead sheets and account reconciliations be provided by the Entity to the auditors?

Yes

c. Will confirmations be drafted by the Entity?

The templates were created by auditor and we transferred to our letterhead.

d. Did the Entity enter into any new debt agreements during current year?

Yes. Are any expected during the term of the audit engagement? **Yes**

e. Are any new revenue streams planned over the term of the audit engagement?

No

f. Has there been any turnover in the Finance staff in the last year?

Yes

g. Are any changes in accounting personnel expected during the term of the audit engagement (e.g., retirements, adding/deleting positions)?

Possible

h. Please provide qualifications of current finance staff (e.g., years in current position, years in governmental accounting, CPA, Certified Government Finance Officer, Degreed accountant?).

See attached list.

i. What accounting software is used?

Tyler Technologies-Munis

j. Has there been a change in accounting software during year?

No

k. Is a change in accounting software expected during the term of the audit contract?

No

l. Are all accounting functions performed at one location?

Most are, some performed at school i.e. Receipting for Student Activities.

- m. For the component units audited by other auditors, what deadlines have been established for the delivery of the audit to the Entity for incorporation into the Entity's financial statements each year?

Previous auditor determined delivery date.

- n. Status of corrections of significant deficiencies and material weaknesses, if any?

None

- o. When will the Trial Balance be available for the auditors?

Friday prior to fall audit start date.

- p. Will the Entity have posted all year-end adjustments before the trial balance is provided to the auditors?

Most are posted, may be a few after TB.

- q. When will the draft of the Schedule of Expenditures of Federal Awards be available?

September of each year

- r. In the past, what adjustments were made (amounts and nature) from the preliminary SEFA to the final SEFA?

Information is not readily available

- s. Is interim audit work (before year-end and before trial balance is available) permitted?

Yes, prior to year-end field work. Typically, end of May early June.

- t. Does the Entity or any of its component units file Form 990 Information Returns that should be included in this proposal?

Yes, SCAGO Educational Facilities Corporation for Beaufort County School District.

5. Proposal process:

- a. When will the decision be made?

See Page 1 of the RFP

- b. What will be the criteria?

See Page 28 of the RFP

- c. How will the proposers be notified?

Via email and public posting