

**SUPPLEMENTAL INFORMATION
ADDENDUM NO. 1**

PROJECT: RFP 22-15-002 – Audit Services
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DATE ISSUED: June 22, 2022

RFP 22-15-002 – Audit Services dated June 2022 is hereby amended as noted herein: BIDDER TO ACKNOWLEDGE RECEIPT OF ADDENDUM BY SIGNING ON THE SIGNATURE LINE BELOW AND INCLUDING A COPY WITH SUBMITTED BID. FAILURE TO DO SO MAY, AT THE OWNER’S DISCRETION, SUBJECT THE BIDDER TO DISQUALIFICATION

- 1) QUESTION: Just to confirm, the RFP contemplates a two-year contract starting with fiscal year ending June 30, 2023 (as noted at the bottom of RFP page 13)?
ANSWER: This was an error. This first audit will be for **FY 2022** (July 1, 2021 – June 30, 2022).
- 2) QUESTION: When will the County be ready for the audit to begin? Do you have a preference for when fieldwork is completed?
ANSWER: Typically audit begins the week after Labor Day weekend, so early September.
- 3) QUESTION: Does the County prefer onsite audit fieldwork, fully remote fieldwork or a hybrid of the two?
ANSWER: The main financial office has adapted to mostly remote fieldwork and is very comfortable with it. Elected officials (for agency funds) each have their own preferences and auditors will work directly with them.
- 4) QUESTION: How many auditors have been onsite for fieldwork (when fieldwork was performed 100% onsite)?
ANSWER: Typically 2-3, including one going to elected officials’ offices.
- 5) QUESTION: Please provide the level of each auditor who was onsite for fieldwork and the duration they were onsite for fieldwork.
ANSWER: Typically very experienced staff accountants were onsite for 3-5 days, before the change to more remote-based fieldwork. A partner-level CPA would also be onsite for a good portion of that time.
- 6) QUESTION: Please provide the audit fee for the County for the past three years (separately by year if possible).
ANSWER: FY 2021: \$47,900 FY 2020: \$48,900 FY 2019: \$49,400

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- 7) QUESTION: If a single audit was performed and a separate fee was charged for each major program, please provide that amount.
ANSWER: \$5,000
- 8) QUESTION: Are there any changes to the reporting entity (new funds anticipated) or operations of the County anticipated during the five years contemplated by the RFP?
ANSWER: The fiscal year starting July 1, 2022 will have a new SPLOST fund. Two already-existing funds are being combined into one fund. No other changes anticipated at this time.
- 9) QUESTION: If there were auditor adjustments in the prior fiscal year, how many were there and can you provide a listing of those?
ANSWER: There were 15 adjusting entries that were not provided by the County. Included in that 15 are some asset-related entries (capitalization, etc.) since we contract out our fixed-asset bookkeeping. We've attached a listing of all adjusting entries – those constructed by the auditor, by the County, and those related to fixed assets.
- 10) QUESTION: Did the Town receive any management letter comments from the auditors for the FY 2021? If so, please provide those comments.
ANSWER: No. In the event I've misunderstood this question, we have our audited financial statements for all prior years available here: <http://www.effinghamcounty.org/Archive.aspx?AMID=48>

All other terms and conditions in RFP 22-15-002 remain unchanged.

Effingham County reserves the right to reject any and all proposals, to waive any technicalities or irregularities and to award the offer based upon the most responsive, responsible submission.

Please sign receipt of this Addendum No. 1 below:

Print Name

Signature

Date

END OF ADDENDUM NO. 1