



# JACKSON COUNTY FINANCE DEPARTMENT

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Trey Wood  
DIRECTOR

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Date: August 31, 2017

To: Audit Services Companies

From: Myrna Yarbrough, Purchasing Manager

RE: Addendum #1 to Jackson County RFP 170020, Audit Services

1. Addendum #1 is issued to inform all companies that have a copy of RFP 170020, Audit Services, of the attached questions and answers.
2. All other terms and conditions in RFP 170020 remain unchanged.
3. Any inquiries concerning Addendum #1 should be addressed to Myrna Yarbrough, Purchasing Manager, 706-367-6309 or via email at [myarbrough@jacksoncountygov.com](mailto:myarbrough@jacksoncountygov.com)
4. Jackson 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. Bidders must acknowledge receipt of addenda on the request for proposal form.

Why are you considering a change in auditor? Normal rebid, market survey.

Last year, how many staff were on site and for how long? 4-6 staff members for a total of four weeks - two weeks with constitutional offices/elected officials, two weeks with general administration.

What were your audit fees for the prior engagement? See page 22, Section 6K. "Past fees were \$67,000 per annual audit."

Are you aware of any fraud issues that might have a bearing on the audit or audit procedures? No.

Who will prepare the financial statement? See page 12 of the specification, "preparation of a Comprehensive Annual Financial Report shall be required by the firm with limited assistance from County staff."

Who will prepare the MD&A? The Jackson County finance department prepares the MD&A with assistance from the auditors.

Does the finance department prepare the statistical section? Jackson Co. prepares the sections not associated with financial reports.

Who will prepare the Schedule of Expenditures of Federal Awards? The Jackson County finance department prepares the schedule with assistance from auditors.

We would expect to have two to three staff on the engagement. Is this acceptable? The selected audit company should determine their own staffing needs.

Please provide a breakdown of the audit fees for 2014, 2015, and 2016. Out of scope services are handled on a case by case basis. See attached.

Is each Fire Department still wholly responsible for their bookkeeping to be audited individually with no assistance from the County Finance Department? Yes

The RFP notes that a sample copy of the SPLOST report should be included with the proposal. Are you requesting a sample copy of a Schedule of Projects Financed with Purpose Local Option Sales Tax be included or a sample independent auditor's report with reference to the SPLOST schedule? Either is fine, but both is preferred.

Does the finance department prepare or aggregate the trial balances for the agency fund? No, this is prepared by the auditor.

Who audits each component unit? The auditor.

Should the fee for each component unit be detailed separately in the cost proposal? See pages 32 and 33 of specification for cost information.

Does the county maintain the records for the component units? Yes.

How many journal entries were provided by the auditor in the prior year? See page 22, paragraph K.

Do you expect any new funds for 2017? No.

Do you expect that the county will need a single audit for 2017? Yes. If so, what programs do you anticipate will exceed the threshold? Department of Homeland Security and Department of Housing and Urban Development.

Did the auditor provide a management letter in the prior year? No.

Year	single audit	audit fee	fire dept.	implement	create bond	assist	add'l work for	implement	implement
2016	\$3500 each	\$52,000	\$1000 each	DCA format \$4,500	\$2,500	\$6,500	EMS, Sheriff, HR \$7,500.00	GASB 77 \$10,500	GASB 68 \$4,500
2015	\$3500 each	\$49,000	\$3500 to transition		\$2,500	\$2,500	\$4,038		
2014	\$3500 each	\$49,000	\$2000 each			\$1,800	\$4,781		