



**GLADES COUNTY
BOARD OF COUNTY COMMISSIONERS**

Addendum 1 – Request for Information

- 1) What were the contracted audit fees for the fiscal years ended September 30, 2022, 2021, and 2020?

Response:

September 30, 2020 – \$143,000
September 30, 2021 – \$147,500
September 30, 2021 – \$152,000

- 2) Does the County anticipate submitting the annual comprehensive financial report to the GFOA?

Response: The County does not currently submit the ACFR to the GFOA and does not have any plans in the immediate future to do so.

- 3) Is a separate financial statement for the Glades Soil and Water Conservation District component unit required?

Response: No

- 4) Were any additional services provided to the County by the current auditor that were billed separately from the annual audit?

Response: No

- 5) What is your preferred timing for the interim and final audit fieldwork?

Response: Please refer to Audit Timeline (page 17) in RFP document. The County currently pushes the June 30th deadline for final statements and ACFR. Going forward, we would like the audit to be finalized and statements issued by mid-June **at the latest**. The interim and audit timeline is open for discussion.

- 6) Is your current audit team serving you remotely, on-site, or through a hybrid approach?

Response: The current audit team serves the County using a hybrid approach. A substantial amount of the services are performed remotely.

- 7) We understand that the Board currently uses MIP for its financial software; however, is in the process of transitioning to Aclarian, LLC. When is this transition set to take place (i.e. when is the go live date)?



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Response: Data import is complete and the testing/training phase is set to begin within the 3rd quarter of the fiscal year. We are targeting a June 1, 2023 go-life; however, fully intent to be live on the Aclarian System by October 1, 2023.

- 8) What is the current status of the corrective action plan for finding 2020-01 - Material Weakness in Internal Control Over Financial Reporting? Can we have a copy of the journal entries associated with that finding?

Response: The County has made every effort to remediate this finding during FY 2022 and will continue to improve procedures and processes to ensure strong internal controls over financial reporting. The Adjusting JEs for FY 2021 are attached to this document.

- 9) Does the County prepare the Management Discussion and Analysis of the ACFR or what is the level of assistance needed from the auditor in the preparation of the MD&A?

Response: The County receives a draft MD&A document with basic language and tables from the auditor. The County updates the document language and provides explanations for the changes which occurred during the fiscal year. The tables are pre-populated with the audited numbers by the auditor.

- 10) Does the County prepare the statistical section of the ACFR or what is the level of assistance needed from the auditor in the preparation of those schedules?

Response: The County has not previously included the statistical section in its ACFR document.

- 11) Can you confirm that you are seeking preparation of one ACFR and also standalone financial statements for the constitutional officers?

Response: Yes, that is correct.

Client: 096-13110100 - Glades County, Florida
 Engagement: SAUD 2021 - Glades County, Florida
 Period Ending: 9/30/2021
 Trial Balance: 0900.00 - Fund TB
 Workpaper:
 Fund Level: All
 Index: All

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1 1700.04				
To record solid waste capital asset activity				
401-000.000-161.100	ACCUM AMOR LAND COST			
401-000.000-163.000	ACCUM DEPR BLDG			
401-000.000-166.900	EQUIPMENT AND FURNITURE			
401-000.000-167.000	ACCUM DEPR EQ			
401-000.000-500.590	DEPRECIATION			
401-534.203-500.640	MACHINERY AND EQUIPMENT			
Total			<u>0.00</u>	<u>0.00</u>
Adjusting Journal Entries JE # 3 6300.02				
To record transfer between BOCC and Supervisor of Elections				
001-511.008-500.910	TRANSFERS			
001-513.060-369.910	Transfer from BOCC -SOE			
Total			<u>0.00</u>	<u>0.00</u>
Adjusting Journal Entries JE # 15 2401.03				
To record changes in FRS pension plan amounts related to Solid Waste Fund				
401-000.000-190.005	DEFERRED OUTFLOWS - CONTRIBUTIONS - FRS		106.13	
401-000.000-235.001	NET PENSION LIABILITY - FRS		20,809.10	
401-534.000-500.221	RETIREMENT - GASB 68 - FRS - Solid Waste		1,991.55	
401-000.000-190.001	DEFERRED OUTFLOWS - ASSUMPTIONS - FRS			1,469.46
401-000.000-190.002	DEFERRED OUTFLOWS - INVESTMENTS - FRS			1,510.81
401-000.000-190.003	DEFERRED OUTFLOWS - EXPERIENCE - FRS			188.55
401-000.000-190.004	DEFERRED OUTFLOWS - CHANGE IN PORTION - FRS			133.88
401-000.000-290.002	DEFERRED INFLOWS - INVESTMENTS - FRS			15,928.63
401-000.000-290.004	DEFERRED INFLOWS - CHANGE IN PROPORTION FRS			3,675.45
401-000.000-271.000	FUND BALANCE - UNRESERVED			
401-000.000-290.001	Deferred Inflows - Assumptions - FRS - Solid Waste			
401-000.000-290.003	DEFERRED INFLOWS - EXPERIENCE - FRS			
401-000.000-290.005	Deferred Inflows - Contributions - FRS - Solid Waste			
Total			<u>22,906.78</u>	<u>22,906.78</u>
Adjusting Journal Entries JE # 16 2401.03				
To record changes in HIS pension plan amounts related to Solid Waste Fund				
401-000.000-191.002	DEFERRED OUTFLOWS - INVESTMENTS - HIS		3.07	
401-000.000-191.005	DEFERRED OUTFLOWS - CONTRIBUTIONS - HIS		7.90	
401-000.000-291.001	DEFERRED INFLOWS - ASSUMPTIONS - HIS		129.55	
401-000.000-291.003	DEFERRED INFLOWS - EXPERIENCE - HIS		3.02	
401-534.000-500.222	RETIREMENT - GASB 68 - HIS - Solid Waste		1,452.78	
401-000.000-191.001	DEFERRED OUTFLOWS - ASSUMPTIONS - HIS			215.35
401-000.000-191.003	DEFERRED OUTFLOWS - EXPERIENCE - HIS			45.62
401-000.000-191.004	DEFERRED OUTFLOWS - CHANGE PROPORTIONS - HIS			44.20
401-000.000-235.002	NET BENSON LIABILITY - HIS			735.21
401-000.000-291.004	DEFERRED INFLOWS - CHANGE IN PROPORTION - HIS			555.94
401-000.000-271.000	FUND BALANCE - UNRESERVED			
401-000.000-291.002	Deferred Inflows - Investments - HIS - Solid Waste			
401-000.000-291.005	Deferred Inflows - Contributions - HIS - Solid Waste			
Total			<u>1,596.32</u>	<u>1,596.32</u>
Adjusting Journal Entries JE # 17 0420.02				
To reverse recording of debt service (debt payoff) in capital projects fund and record amounts as transfer instead.				
001-517.000-500.710	DEBT SERVICE PAYMENT		47,780.00	
001-517.000-500.720	INTEREST		175.53	
301-517.000-500.910	TRANSFER OUT		47,955.53	
001-000.000-381.100	TRANSFER IN			47,955.53
301-517.000-500.710	DEBT SERVICE PAYMENT			47,780.00
301-517.000-500.720	INTEREST			175.53
Total			<u>95,911.06</u>	<u>95,911.06</u>
Adjusting Journal Entries JE # 18 0420.03				
To correct posting of JV-016 that created revenue and expense and should have been transfer instead.				
101-541.100-500.910	TRANSFER OUT		54,355.00	
301-000.000-369.000	OTHER MISCELLANEOUS REVENUES		54,355.00	
101-541.100-500.535	CITY STREETS			54,355.00
301-000.000-381.000	Capital Outlay Interfund Transfers			54,355.00
Total			<u>108,710.00</u>	<u>108,710.00</u>
Adjusting Journal Entries JE # 19 1350.07				
To record September 2021 E911 fees				
105-000.000-133.000	DUE FROM OTHER GOVERNMENTAL UNT		11,728.80	

105-000.000-223.000	DEFERRED REVENUE				11,728.80
Total			<u>11,728.80</u>		<u>11,728.80</u>
Adjusting Journal Entries JE # 26		6000.03			
To adjust Transfer From sheriff amounts to agree to Sheriff TB - As Discussed with Tasha					
001-000.000-369.000	OTHER MISCELLANEOUS REVENUES		57.65		
001-000.000-381.005	TRANSFER FROM SHERIFF		662.65		
001-000.000-361.103	Interest - Sheriff			662.65	
001-000.000-381.005	TRANSFER FROM SHERIFF			57.65	
Total			<u>720.30</u>		<u>720.30</u>
Adjusting Journal Entries JE # 27		6000.03			
To adjust Tax Collector Due from for old balances not in the Tax Collector TB.					
001-000.000-369.000	OTHER MISCELLANEOUS REVENUES		6,054.83		
001-000.000-133.500	DUE FROM TAX COLLECTOR			6,054.83	
Total			<u>6,054.83</u>		<u>6,054.83</u>
Adjusting Journal Entries JE # 28		2401.03			
To adjust for netting of investment deferred amounts					
401-000.000-190.002	DEFERRED OUTFLOWS - INVESTMENTS - FRS				
401-000.000-290.002	DEFERRED INFLOWS - INVESTMENTS - FRS				
Total			<u>0.00</u>		<u>0.00</u>
	Total Adjusting Journal Entries		<u>247,628.09</u>		<u>247,628.09</u>
	Total All Journal Entries		<u>247,628.09</u>		<u>247,628.09</u>