



catawba county

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ADDENDUM NO. 1

Issue Date: January 28, 2020

Request for Proposals: Audit Services

RFP 20-1008

To: Prospective Applicants

Catawba County is issuing this Addendum No. 1 to Request for Proposals for Auditing Services (the “RFP”) to provide answers to questions received from prospective applicants. The original RFP Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is made part of this RFP.

This Addendum consists of 3 pages in total.

Questions/Clarifications:

1. **Question:** How many adjusting journal entries were posted by the predecessor auditor?
Answer: Zero.
2. **Question:** Does the County track and post all Conversion entries from modified to full accrual for the Governmental Activities in a separate trial balance?
Answer: No, backup workpapers exist for conversion entries.
3. **Question:** Will the Enterprise Funds trial balance be provided in modified or full accrual?
Answer: Modified.
4. **Question:** Does the County have access to the word or excel files used to create the CAFR?
Answer: Yes.
5. **Question:** Does the County have access or can get access, to the account groupings by fund used in the CAFR?

Answer: Yes.

6. **Question:** How many days has the predecessor auditor been out at the County's office for planning and final fieldwork on average?

Answer: Planning/Interim: 3-4 days
Final: 3-4 days

7. **Question:** Is the County open to remote auditing? For example, being on-site to review items that are in paper copy and for items that need to be discussed face to face and then working from the office on anything provided electronically.

Answer: Yes.

8. **Question:** What date is a final trial balance or all adjusting entries from the preliminary trial balance expected to be provided each year?

Answer: Mid-October.

9. **Question:** When has a first draft of the CAFR been provided to the County by the predecessor auditor? Have there been any issues with that timing that the County would like to see changed?

Answer: 1st week of November.

10. **Question:** Does the County know of any significant new funds that will exist in FY 2020?

Answer: Two non-major special revenue funds.

11. **Question:** Has the County had any or plan to have any significant debt issuances during FY 2020?

Answer: No.

12. **Question:** Has there been any significant changes or does the County expect any significant changes to Federal and/or State Funding?

Answer: Not at this time.

13. **Question:** Is the County considered a full or reduced reporter by the Federal Transit Authority?

Answer: N/A.

14. **Question:** Will the Medicaid, TANF and any other AUP's related to direct benefit payments that are required by the Office of the State Auditor be part of a separate proposal, or should they be included in this proposal?

Answer: Separate.

15. **Question:** Has the County had any issues with its IT systems? Have there been any changes to the IT systems, or does the County plan to implement changes to the system in FY20?

Answer: No.

16. **Question:** Has the County encountered any issues with the current auditor?

Answer: No.

17. **Question:** Does the County have any concerns about switching to a new auditor?

Answer: New auditor procedures and expectations along with training new auditors on County record keeping and work flows.

18. **Question:** What does the County value and strive for in its relationship with an auditor?

Answer: Maintaining independence but available for assistance with implementation of new standards and procedures.

END OF ADDENDUM