

1. Will your prior auditor be allowed to bid?
  - a) No. Per our policy, they will not be eligible to bid.
2. Is there anything specific that you are looking for with the successor auditors?
  - a) A firm that partners well with us and is collaborative.
3. What one thing would you like replicated and what would you like changed from your prior year audit?
  - a) Our auditor didn't meet the strict timeline due to errors in prior years; audits. We proposed a Prior Year adjustment for some revenue recorded but were either duplicate revenue entries or were billed too late.
4. What were the prior year fees by segment? (ACFR, Single Audit, etc..)
  - a) See additional page of questions. The Single Audit typically costs \$6,500. The rest is the Financial Audit.
5. Were any additional fees billed by the prior audit firm for services not included in the current RFP?
  - a) No.
6. Historically, how many members of the audit team were onsite?
  - a) There were no auditor's onsite. Remote is OK.
7. What was the typical timing of the fieldwork for interim and final?
  - a) Usually the interim is not done. The final audit work commences around August 15<sup>th</sup> so we have ample time for accruals. Then the report is presented to the Committee and Commission at the October meeting with October 15<sup>th</sup> deadline to the state.
8. How many adjustments were provided to the auditors after the trial balance was provided last year?
  - a) We gave them 5 adjustments.
9. Were there any audit adjustments during the prior year's audit? If so, how many?
  - a) I wasn't involved, but I'd say it would be about the same.
10. Are you expecting an onsite audit or would you be open to a hybrid or fully remote audit?
  - a) We are OK with 100% remote.
11. Are you expecting any significant changes to management or your financial statements over the next three (3) years?
  - a) No.
12. Are you expecting to expend additional federal awards in the coming years? If so, how much and which programs?
  - a) Yes.
  - b) We receive Federal funding from about 3 sources.
13. Were there any changes to your IT system in the current period or are you expecting any changes in the next three years?
  - a) For Financial software, we will be migrating to the Cloud version. Otherwise no other change.
  - b) We will be selecting a new Data Base software for our Grantee Billing within the next 18 months.
14. Has there been any significant changes to your federal awards during the year or are you expecting any additional one-time funding in the future?
  - a) We have received a WRAP award for FY 24 through FY26 for \$5 million from the County of Santa Clara.

OTHER SUBMITTED QUESTIONS

1. What do you like about the service provided by your current auditing firm? What don't you like?  
Like: Our current auditor has audited our agency for many years and they are extremely familiar with our processes and practices.  
Don't Like: Due to our long-standing relationship, they became too familiar and missed some important issues in our records. They had issues with meeting our timing requirements.
2. Are your prior year auditors included or excluded from the current RFP process?  
No, per our policy, the current auditors have been excluded.
3. Were there any major changes in the engagement requested in the RFP compared to last year's engagement?  
No.
4. What were your prior contract fees for each of the past three years?  
FY 20 \$40,342  
FY 21 \$42,007  
FY22 - \$48,180
5. Did the auditor propose any adjustments in the most recent audit? If so, what was the nature of the entries?  
Yes. There were 2 proposed adjustments. One to record rent receivable and deferred revenue and one to adjust our County Trust account for late information received.
6. Were there any employee turnovers in the accounting and financial reporting area during the last two years?  
Yes. The Controller of 20 years at our agency exited in February 2022. The Payroll Clerk of 16 years exited in February 2022.