

## Audit Services – RFP No. 068 Query

- A. On the cover page of the RFP, CCCD states the closing date is April 4, 2022 by 2:30 PST... then in the timeline portion of the RFP (PDF pg. 3), CCCD states the proposals are due by March 31, 2022 by 2:00 PST. Can you please clarify the due date? – [Proposals are due by 3/31/2022 as specified, recommendation of Audit Firm determined on April, 4, 2022 to take to the next Board of Trustees meeting.](#)
- B. The way the references section is worded has us wondering if you require actual letters of reference from clients, or if you just want us to list references with contact information? This can be found on PDF pg. 10 : Bidders should provide at least three (3) **letters** of reference from their current clients in the education sector. Please specify the name of the client, the contact person (including phone number and email address). – [Asking for 3 letters of reference,](#)
1. What timing do you typically conduct interim procedures, federal audit testing (SFA or other), and year-end test work? – [Determined by the audit firm’s scheduling. Normally June-July based on current audit firm.](#)
  2. When will books be ready for the audit? - [Books closed by 09/30 normally schedules for audit by November depending on audit firm’s schedule.](#)
  3. How many weeks historically have your auditors spent on-site? -[For the last two year’s audit is done remotely due to COVID.](#)
  4. Are financial records available electronically? – [Yes.](#)
  5. Is remote auditing acceptable to the District? - [Yes.](#)
  6. Will the District require assistance with implementation of GASB 87? How many leases are in place at the District? – [No Leases.](#)
  7. Has there been any turnover in management during the past year? – [New Vice President of Student Services](#)
  8. Has there been any turnover in accounting staff during the past year? – [No](#)
  9. What accounting software do you use? Any plans for change? – [Currently, PeopleSoft, changing over to BEST in FY 23.](#)
  10. How many audit adjustments (outside of GASB 35 conversion entries) were proposed by the auditor in the prior year? – [One.](#)
  11. Who prepares the financial statements and footnotes? – [Performed by District and Auditors.](#)
  12. Were there any significant transactions (e.g. bond issuance, leases) during FY 22? – [Bond refinance.](#)
  13. Are there any anticipated significant changes to operations or funding sources? – [No.](#)
  14. Have there been any audits or inspections by regulatory agencies in F22? – [Only grantor](#)
  15. Is the incumbent auditor invited to bid? – [Yes.](#)
  16. What were the audit fees for the prior 3 fiscal years? Please indicate if there were any out of scope bills included. – [FY2019 \\$71,775; FY2020 \\$71,775; and FY 2021 \\$74,200 and \\$35,000 out of scope fee. Prop 39 Bond Audit – FY2019 \\$18,400; FY 2020 \\$18,400; and FY 2021 \\$20,900.](#)
  17. Is the current audit firm invited to bid in the RFP or are you requiring rotation? – [Invited to bid as in question 15.](#)
  18. What is the need for change of auditors/RFP? – [Contract expired.](#)