

Questions and Answers #1
Request for Proposals C00055-Audit Svs-20
Audit Services for Columbia County, Oregon

Issue Date: February 24, 2020

1. What is your most important reason for issuing this RFP? What does Columbia County hope to improve about the audit of its financial statements in the coming years?

The new Finance Director was concerned that the last RFP had only one respondent and is exercising due diligence with regard to Audit Services.

2. Section 3: Procurement Requirements, 3.1 Minimum Qualifications, 3.3.5 Qualifications and Experience: Outside of meeting the procurement requirements to implement the audit and tax processes, how does the County define value from its accountants?

Knowledge, responsiveness, advice on upcoming GASBs and adequate team to support service provided.

3. What issues or disagreements were experienced with the current auditors, if any? None Is the Firm eligible for re-engagement? Yes

4. How soon after year-end are the accounting records available for both interim testing and final audit work and how does that fit within your anticipated timeline for the audit?

Interim testing is usually done in May, June or July and records are available then. Final field testing and trial balances are available mid-October.

5. When was fieldwork performed for the most recent audit? How many auditors were in the field for interim and final fieldwork, and for how long?

Because of new Finance Director, for the most recent audit interim fieldwork was done in August and the final fieldwork in the first week of November. Both onsite fieldwork sessions were 5 days with 2 to 4 auditors.

6. What significant audit adjustments, if any, were made in the most recent year audited? None If there is an associated letter, please furnish a copy. n/a

7. Has there been any significant change to key staff in the past year which would affect the 2020 audit?

Key staff has been the same since July 2019.

8. Are there any significant changes to funding anticipated in 2020? No

9. Please provide a breakout of fees for the past three years of accountancy for the County.

FY2018-2019: \$38,500 for Columbia County (plus \$3,500 for travel), \$8,500 for CCDA (plus \$1,000 for travel) and \$8,500 for 4H Extension Service District (plus \$1,000 for travel).

FY2017-2018: \$37,000 for Columbia County (plus \$3,500 for travel), \$8,000 for CCDA (plus \$1,000 for travel) and \$8,000 for 4H Extension Service District (plus \$1,000 for travel).

FY2016-2017: \$34,200 for Columbia County, \$4,900 for CCDA and \$5,300 for 4H Extension Service District.