

**REQUEST FOR QUALIFICATIONS FOR AUDITING SERVICES
QUESTIONS AND ANSWERS**

1. What is your reason for the RFQ (rotation, disagreement with current auditors, etc.)?
The City's Charter requires we change Auditors every 5 years. We are changing for that reason.
2. What were the last year audit fees? \$29,000 over all funds
3. Will your current auditors be proposing on the RFQ? No, per Charter.
4. Section I of the RFQ requests a proposal for FY18. Can you confirm the City meant FY17? Please forgive this oversight, yes we will require an audit of the current year, FY17 ending September 30, 2017.
5. Are there any significant changes from last year (i.e. – new funds, debt issuances, large projects, significant agreements, etc?) We have new debt in 2016 and 2017 in FY17 for Transportation CIP projects, Utility projects and Park projects. As a growing community we have a variety of new contracts and agreements in the course of business.
6. Can you tell me how many auditors were onsite performing fieldwork and how many days were they onsite? 1 Auditing Supervisor 5 days, 1 Auditor 5 days and 1 Partner 2 days onsite.
7. Did you have any issues with your prior year auditors? No, we have used Evans, Pingleton, Howard for a number of years and have been pleased with their services.
8. Approximate number of 2016 audit aje's? 39 Adjusting Journal Entries over 9 Funds that were to record principal payments/capitalize Capital assets, CIP related entries including construction in progress/retainage, GASB68 adjustment, adjust for vehicle losses and purchases, to true up and include GTUA balance sheet accounts, record depreciation, and to adjust for a few minor corrections. The audit team this year took extra time and entries to capture more details within their software system workpapers.
9. Can you be as specific as possible as to which parts of the CAFR the City prepares? The Auditing firm does the bulk of the document for us and we provide the Transmittal letter, the MD&A section and the data for several of the schedules within the Statistical Section.
10. Have you had fraud or irregularity issues in the past 3 years? No.
11. Were there any significant deficiencies or material weaknesses reported in the prior year?
No.
12. Have you had any significant turnover in the finance and budgeting area? No.
13. How large is your account/finance department and how much experience does each person have? Our finance department consists of a Finance Director, 13.5 years tenure; a Accounting Asst/HR manager, 13 years tenure, a Part time Assistant, 1 ½ years and a Part time Accounts payable clerk, new vacancy/new hire.

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14. How certain are you that the City will or will not need a Single Audit for fiscal year 2017? No Federal grants at this time.