

Audit RFP Questions

- Do you have a copy of the County's FY25 issued statements? I have attached the draft as the final has not been approved by the LGC to date. The final will be posted on our website once approved.
- What is the reason for the RFP? Is there a mandatory rotation requirement? Our Board is interested in ensuring we are following our process which includes a 3-year RFP for audit services. In the past, we have satisfied them with a three-year contract using the rotation requirement. There could also be an option to extend for 1 year for a certain number of years.
- Any new ERP system changes coming? No. We have recently transitioned to bi-weekly payroll and electronic timekeeping. No other major changes.
- What is the County's preference for onsite versus remote auditing? Do your current auditors come onsite and if so, for what testing? There is no preference. Currently there are around two days on-site, but it is just to work through some pieces and establish the face-to-face relationship. All information is stored on OneDrive for access or auditor portal.
- Has the prior auditor issued a management letter for suggestions/deficiencies that are not reported in the ACFR? Can we be provided a copy? Attached.
- It looks like in the past your auditor has prepared the financial statements. Is the County taking over that responsibility in the current year? No, we prefer that to continue with the auditor preparing them for now.
- Is the County's expectation to issue by 12/31 or an earlier date? By 12/31 is the expectation.
- Does the County need their AFIR prepared by the auditor? Yes, we would prefer that.
- For the TDA, does the County intend to prepare those statements or would you need the auditor to prepare them? Auditor preparation is preferred.
- Please provide a brief description of the key finance staff members' background in governmental accounting. Finance Director has been in governmental accounting for 10 years and deputy finance director for 29 years all in that position and all with Nash County.
- Our questions are as follows:
 - Has there been any recent turnover in the finance department or any other key mgmt. positions? Finance Director has been with Nash County for 1-year, new payroll administrator, new A/R technician, new grants and contracts technician.
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 - How many auditor proposed AJEs, if any, does the County have on average each year? Average is 10 but we are working to reduce that number each year.
 - What is the typical fieldwork schedule for the County (any specific date requirements)? No specific requirements. Preferably not June or early July.
 - Does the County use a consultant for any accounting functions? If yes, please elaborate. EMS Medicaid Cost Allocation, Cost Allocation Plan, OPEB, etc.

- Is the auditor expected to handle all reporting responsibilities for the TDA (drafting, proofing, PDF prep and printing final copies)? **Yes**
- Does the auditor provide any reporting duties for the County (printing final copies?)
Submission to the LGC, Board presentation and printing final copies.