



**RESPONSES TO QUESTIONS REGARDING
 REQUESTS FOR PROPOSALS (“RFP”)
 PREPARATION OF FISCAL YEAR END AUDITING SERVICES**

March 19, 2024

No.	Question	Answer
1	What is the reason you are considering changing the auditor?	As a matter of best practice.
2	Have there been any changes in your accounting system or software since last year?	No, the District uses Sage 100.
3	Have there been any major changes in staff turnaround in the past year?	No such expectations at this time.
4	Do you expect to have any retirement or replacement of key employees?	No such expectations at this time.
5	Please list the staff members in finance and their years of experience with the organization at that position.	Paula Macedo, General Manager, hired August 2017. Natalie Martini, Financial Administrator, hired August 2016. In the role of Financial Administrator since 2021, official title changed April 2023. Stacy Stark, Human Resources & Administration Manager, hired December 2021.
6	Is your accounting function performed in-house? If so, how long has that person been in that position? Or do you have a contract bookkeeper or CPA? If so, what level of service do they provide (ex. monthly bookkeeping, reconciliations, audit preparation)	All accounting functions are performed in-house.
7	How many <u>audit</u> adjusting entries did you have last year?	Three (3) audit adjusting entries

8	Were there any material weaknesses, significant deficiencies or control deficiencies? If so, please provide relevant reports.	None
9	About how much time did the prior year auditors spend onsite to conduct their audit?	None, audit was conducted remotely with all documents requested and uploaded to OneDrive (created by auditors).
10	What dates do your year-end audits take place?	Once scheduled - it typically starts at the beginning to middle of September.
11	Are you open to remote or hybrid audits?	Yes, typically done remotely.
12	Are there any significant changes in operations expected for FY 2023-24?	No
13	Will there be any significant events in FY 2023-24?	No
14	Are the prior year auditors being invited to bid?	The RFP is open to any firm interested.
15	What are the things you liked and didn't like about your current auditors?	We appreciate the flexibility on timing, as we are a small district with limited staff.
16	Is there anything specific you are looking for in the successor auditors?	Good communication, accuracy, honesty, transparency, and timeliness.
17	What were the prior year fees? Please break down by service if possible.	\$17,780.00: Basic Financial Statements/Memorandum on Internal Control and State Controllers Report
18	Are there any new services in this RFP that were not included in the prior year?	No
19	The RFP mentioned that "the District" is tax-funded, we would like to confirm if it also classified as a 501C3/nonprofit?	No
20	Should we address the proposal to the President/CEO, the Board of Trustees/Directors or to you, Natalie Martini, Financial Administrator?	Board of Trustees, Attn: Natalie Martini

21	Is this an initial audit? If it is, we will need the last 2 years' financial statements. If not an initial audit, then a copy of the previous year's audit report would be greatly appreciated.	No, prior financial statements are located on the District's website: www.contracostamosquito.com/financial-reports
22	Also just to confirm, you are requesting a proposal for a three-year period audit engagement beginning FYE June 30, 2024, with options for 2 additional years FYE June 30, 2025, and FYE June 30,2026, correct?	Three-year engagement, starting FYE June 30, 2024 (this would include FYE June 30, 2025, and FYE June 30, 2026), with possible options for two additional years (FYE June 30, 2027, and FYE June 30, 2028).
23	Your budget for the audit service if willing to disclose.	See #17, the audit budget for the upcoming fiscal year has not been determined by the Board to date.
24	Any other pertinent financial information to your organization.	See #21
25	What type of audit your organization needs, whether a financial statement audit, yellow book or a single audit?	A financial statement audit, to include: Audit of Basic Financial Statements, Preparation of the Memorandum on Internal Control, and Preparation of the District's Annual Report of Financial Transactions (California Controller's Report) and Issuance of a Compilation Report (prepare and electronically file the Annual Report of Financial Transactions for the District).