



County of Dinwiddie
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ADDENDUM # 1
To
Request for Proposals 11-121811
Professional Auditing Services: Annual Contract

Release Date: December 18, 2011
Proposals Due: January 12, 2012
TO ALL POTENTIAL OFFERORS:

The following information is being provided for purposes of clarification or in response to questions received from potential bidders. In the event that any of these specifications conflict with previous specifications, the specifications in this addendum shall control. Prepare your proposals accordingly:

Question: Why is the County currently going out for RFP?

Answer: Our current 5 year contract with Robinson Farmer Cox Associates expires on 3/31/12.

Question: Please tell us how many audit adjustments were required for each fund during the FY 2011 audit with a brief description of the nature of such adjustments.

Answer: We had to add one revenue accrual item in the General Fund.

Question: Please let us know if there are any funds presented in the CAFR that consist of multiple funds used internally within Bright that must be combined.

Answer: General Fund = 10 funds; School Fund = 3 funds; School Special Revenue Fund = 2 funds; Other Government Funds = 7 funds; Capital Projects Fund = 3 funds; Debt Service Fund = 2 funds; Fiduciary Funds = 6 funds; Agency Funds = 2 funds

Question: Please provide a copy of the SAS 114 management letter

Answer: See attached

Question: Please provide information about the Finance Department staff, including size of the department, levels of staff, and qualifications/experience of staff.

Answer: County Finance department consists of the Division Chief, Finance & General Services - CPA with the County since 2004 and two accounting techs for payroll & accounts payable – one with the County since 2001 & the other hired last year. School

Finance department consists of Director (current position for 3 years, but has 19 years with the division); Finance Officer (3 years); Accounts Payable Specialist (12 years); Payroll Specialist (hired last year, but has many years in local government finance). Social Services department has a fiscal manager, and the County Treasurer is a newly elected CPA.

Question: Does the County use any outside accounting services to assist in preparation for the audit?

Answer: No.

Question: How much, if any, of the CAFR footnotes and statistical section information is prepared by the County?

Answer: The current auditors prepare the footnotes and County reviews them. The County prepares most of the statistical section information.

Question: We understand the deliverables to be as follows and would like you to confirm:

- Preparation and audit of the CAFR, including all funds and component units, and schedule of federal expenditures. Management will prepare the transmittal letter and MD&A.
- Preparation of financial statements and audit of School Activity Funds for 8 schools.
- Preparation and submission of APA comparative cost report, along with agreed upon procedures report.
- Preparation and submission of the Single Audit Data Collection Form.
- Agreed-upon procedures related to the closed Landfill as required by DEQ
- Agreed-upon procedures related to the Sheriff's Office and Jail Canteen Fund, as required by the APA.

Answer: These are the deliverables. The only thing that will change for fiscal years after July 1, 2012 is that we will no longer have a local jail, but will send our inmates to the new regional jail.

Question: What was the prior year fee for each service included above?

Answer: The FY 2011 audit fee was \$44,000 and the School Activity Funds audit fee was \$5,900.

Question: Are fixed asset detail and depreciation schedules, including allocations of jointly owned assets, maintained by the County or the auditor?

Answer: The County & the Schools each maintain a fixed asset schedule during the year, including deletions and additions, which are given to the auditor to calculate the depreciation and allocations.

Question: Does the County anticipate any significant changes in federal funding in FY 2012 – any new major programs?

Answer: No changes anticipated from FY 2011.

Question: Please provide most recent comments received from GFOA as a result of the County's application for the Certificate of Achievement for Excellence in Financial Reporting.

Answer: County has not yet submitted its CAFR to GFOA but plans to in the future

Note: A signed acknowledgement of this addendum must be received by this office prior to the due date and time, or must be attached to your proposal. Signature on this addendum does not constitute signature on the original proposal document. The original proposal document must also be signed per RFP instructions.

Company Name: _____

Signature: _____

Type/Print Name: _____

Title: _____

Date: _____