



Questions for External Audit (RFP) 4-15-2021

1) Will each of the audits listed in Exhibit 2 be conducted at the same time (concurrently) or one after the other (consecutively)? With us being a Governmental agency, the accounting and auditing requirements differ from those applicable to nongovernmental entities. We are requesting a very detailed audit which would include a comprehensive review of different aspects of our finances to ensure there are no errors or fraud within one audit. To ensure an accurate audit evaluation is performed, we are requesting minimal transactions, procedures, and balances are reviewed as necessary. This would also include review of grants and certain processes to ensure accuracy.

2) Although Exhibit 1 indicates that a financial statements audit is required, only the different operational audits and internal controls audits are listed in Exhibit 2. Please advise whether the financial statements audit should be added to Exhibit 2. A financial audit is being requested with limited review of additional aspects as necessary to perform a successful and accurate audit.

3) Direct federal grants over \$750,00 also require independent single audits performed for the grants. Please confirm if any single audit will be required. Our federal grants are a part of an intergovernmental agreement which would be reviewed within the financial audit. Additional details would be detailed within the actual audit.