

**Forward Pinellas Request for Proposals (RFP) for Audit Services
ADDENDUM ONE - Questions and Answers
February 17, 2017**

Please see below for the questions received by Forward Pinellas as part of its Request for Proposals for Audit Services and their corresponding answers. Questions of a similar nature, or with a common answer, have been grouped together.

1. Will you please provide a copy of the FYE 2016 financial statements as soon as possible (either via e-mail or online)?
2. May we please receive a copy of the prior year financial statements?
3. Can you please provide a copy of your most recent audited financial statements?

The FYE 2016 financial statements are not available online at this time; however, the 2015 audit reports are available at <http://forwardpinellas.org/document-portal/> under "Operating Documents."

4. How many auditors were in the field last year and for approximately how many days?
5. What was the duration of audit fieldwork for the prior year audit of the MPO and PPC?
6. How many audit staff were onsite for audit fieldwork and what level (Partner, Manager, Senior, Staff, etc.)?
7. Approximately how long was the audit team on-site for the last audit including the number of staff assigned to the engagement?

For the FY 2015/16 audit, the PPC audit had 1 auditor (a staff accountant) in the field and the MPO had 2 auditors (a senior accountant and a staff accountant) in the field for approximately 2 and 6 days, respectively.

8. Who is responsible for preparing the financial statements and notes?

The auditor team is responsible for preparing the financial statements and notes.

9. What was the fee for the prior year services?
10. What were the audit fees paid for the past three fiscal year audits (by year)?
11. Can you post the fees for the audit of the MPO for FY'16?
12. What were your prior 2 years of fees paid (if possible broken out between regular audit and single audit).
13. What were the audit fees for each of the last three fiscal years?

The fees for the past three fiscal years (conducted separately by separate firms) are as follows:

FY	MPO	PPC
FY 2015/16	\$20,900	\$21,000
FY 2014/15	\$19,900	\$15,000
FY 2013/14	\$18,900	\$14,000

14. Is there a specific number of copies of the proposal you would like us to submit?

If submitting electronically or by hard copy, one copy of the proposal is sufficient.

15. Are the current auditors allowed to respond to the RFP?

Yes

16. How long has the current auditor been performing this audit?
17. How long have you been with the current providers and what is the likelihood of changing advisors at this time? Are you dissatisfied with your current provider or have you had any disagreements?

The PPC and MPO have had two separate auditors in the past. The PPC has been using their current auditor since the FY 2007/2008 audit. The MPO has been using their current auditor since the FY 2013/14 audit. Forward Pinellas desires to utilize a competitive process to ensure that Forward Pinellas contracts with the firm that offers the best value. The selection of the new auditor is based on the evaluation criteria listed in the audit RFP. Feelings towards the current providers has no role in the selection process.

18. In fiscal year 2015, were there any additional services provided by the current auditors? If so, what were they and what were the fees?

Yes, additional audit/consulting services at a cost of \$3,715 were provided and related to the unification of the PPC and MPO.

19. Are there any material current events that will affect the MPO & PPC during the 9/30/17 fiscal year (lawsuits, debt issuances, changing software, new programs, loss/gain of major funding source...)?

No material current events are anticipated to affect the MPO & PPC during the 2016/17 fiscal year.

20. Who will be the members of the audit selection committee?

Joann Jacobs, Accounting Services Coordinator; Sarah Perch, Principal Planner; Rebecca Stysly, Accounting Services Coordinator; and Sarah Ward, Planning Division Manager

21. Do you anticipate any significant changes in the next five years (additional grant funding sources, changes to the reporting entity, etc.)
22. We obtained a copy of your prior year financial statements. Do you anticipate any significant changes to operations over the next few years? Will MPO will require a Single Audit for 9/30/17?

It is always possible that significant changes could arise. The MPO receives grant funding and changes to federal and state granting agencies may affect the MPO's grant funding. No significant changes are anticipated at this time. The MPO will require a Single Audit.

23. Do you anticipate awarding to one firm for both audits?

Yes

24. a) What is budgeted for the audit of each entity? b) Did this include any billings for additional services beyond the base audit? Would you like separate fees for each entity?

The budget is currently in development. Separate fees for each entity is preferred.

25. a) What is the condition of your accounting records? (Paper/electronic) b) Were significant audit adjustments required for the last year and if so? c) Approximately, how many adjustments were made?

Accounting records are electronic. Adjustments were required as a result of the unification of the PPC and MPO. For example, adjustments were made related to salaries and benefits. Multiple adjustments were made.

26. Are there any specific adjustments that the auditors are to do yearly?

No

27. What is the size/makeup of your accounting staff (i.e., who performs what functions and for how long)?

Forward Pinellas has two accounting services coordinators. One focuses on the PPC and payroll. The other focuses on the MPO and more specifically its grants and reimbursements. Both work with accounts payable and accounts receivable, as well as budget development.