

RFQ 2020-01 – Audit Services - Addendum 1

Questions from Carr, Riggs & Ingram, LLC

- Have there been any major changes in internal controls of the City during FY 2020? Are any changes expected?
- Have there been any new significant transactions that have occurred during FY 2020 as compared to FY 2019?
- In section 2.1 of the RFQ, it states that you would like one (1) original and three (3) copies of the proposal; however, on page 24, the Bid Form states one (1) original and six (6) copies. Would you please clarify as to the number of copies the City wishes to receive?
- In section 2.3(g), it asks for the most significant audit clients located in Orange and surrounding counties. Just to clarify, are these specifically governmental entities?
- In section 2.3(m), it asks for us to list our state and local audit government clients. We are a regional firm with clients in states across the southeast. Will a listing of our Florida clients be sufficient?
- In section 2.3(n), it asks for the firm's five largest audit of state or local governments. As noted above, would you like our response to cover the entire firm or just the Florida offices?
- In section 2.3(s), it asks for the total audit fees generated during the most recent fiscal year. Is this request specific to governmental engagements or total with commercial entities as well?
- What were the audit fees paid for the last three fiscal years' audits? Did the audit firm provide any additional services during those years? If so, what services were provided and what were the fees charged?

Responses to Carr, Riggs & Ingram, LLC

1. There have been no major changes in the City's internal controls for the FY 2020. Changes are not anticipated.
2. There have been no significant transactions during FY 2020 as compared to FY 2019.
3. Section 2.1 is correct. Please provide 1 original and 3 copies of proposal, along with a USB copy.
4. The preference is governmental clients; however, a list of all clients in Orange and surrounding area is sufficient.
5. Providing a listing of Florida clients is sufficient.
6. A list of your five largest audits of state or local governments can include the entire firm.
7. The preference is governmental engagements; however, a total with commercial entities is sufficient.
8. See below.

Fiscal Year Audit	Fee
2017	\$25,500
2018	\$26,000
2019	\$26,500

The auditor did not provide additional services; however, GASB 68 created additional work and was included in the fees for preparing the audit. GASB 75, 83, 85, 86 and 88 did not impact the City's Financial Statement for 2019.