




Request for Proposal For Independent Audit Services Q&A

1. How long has the current auditors been performing the audit for the Districts? *+15 years – They change the audit partner*
2. How many auditors and how many weeks were the auditors on site for both interim and year end field work? *Six auditors came once a year for field work; about four days total for both Districts.*
3. What is the desired timeline for:
 -  Interim *n/a*
 -  Year-End
 -  Draft Reports *2-3 weeks after audit*
 -  Final Reports *late Oct – early November*
4. What were the prior audit fee(s)? Mojave \$16,000 and AV \$12,000 – both audits occur here at the Mojave office in Victorville
5. Will there be a Single Audit? *If applicable, please provide the most recent copy of the report. No.*
6. Are there any new services requested in this RFP that were not included in the prior year audit fee? *No.*
7. How many journal entries were proposed by the auditors? Were there any findings? *4 AJE's/District*
8. Were there any material adjustments made by the auditors in connection with the examination of the prior year Financial Statements? *No.*
9. Has the District entered into any Major Contracts, Studies and/or Started any Projects in the Current Fiscal Year that would not be reflected in the Prior Year Financial Statements? *No.*
10. Any New Debt Issuances in the Current Fiscal Year? *No. We carry no debt.*
11. Is the District involved in any litigation not included in the Prior Year Financial Statements? *No.*
12. Any other Major Changes in the Current Fiscal Year that would affect the operations of the District? *No.*
13. How did you measure the quality of the audit performed? *The level of detail in the questions asked, how well they understood our processes, suggestions and/or related feedback, timeliness and efficiency of the audit fieldwork, the preparation of the audit report including the financials and notes, level of expertise related to changing GASB pronouncements such as 68 and 75, customer service is very important, and the audit plan itself.*
14. What audit areas, in your opinion, were cumbersome? *The amount of information they pulled seemed excessive the last couple of years... but that might be because of the changes in GAAS.*
15. What efficiencies would you like to see in the audit of the District's financials? *We prefer a larger staff so the time onsite is relatively quick, we like to know what information you'll need beforehand and during the time you're here as far in advance as possible, I'd like to understand the billing in order to be clear before you arrive, if someone is familiar with our software (AccuFund), that's always helpful, familiarity with Air Districts, SBCERA, CALPERS is also helpful, and receiving the reports in a timely manner including the Special Districts Financial Transactions Report etc.*