

Questions regarding the Request for Proposal have been combined and are included with responses below.

1. Why did the district send a request for proposal for audit services?
 - The current agreement expires effective with the 2018-19 audit and the School Board has requested the audit be bid.
2. How many firms received a request for proposal?
 - Seven
3. Are you satisfied with the services and did you ask the current auditor to bid?
 - The district has worked with the current audit firm for nearly 10 years and they were sent a Request for Proposal to bid.
4. Can you provide a copy of the June 30, 2017 audit?
 - Attached.
5. Was there any management letter issued for the year ending June 30, 2017?
 - A Communication to those Charged with Governance and Management Report was provided. The report is attached.
6. When is fieldwork typically performed and how many audit staff are on site?
 - Two auditors at the preliminary audit for 2-3 days in June.
 - Two auditors at the final audit for 3-4 days (the partner joins on the last for ½ - 1 day) in August.
7. Page 5 of the Request for Proposal notes that Activity Fund testing should be completed by June 1st. Has that typically been completed remotely or has the audit staff member been on site?
 - All activity account information from individual schools is given to the district accountant and testing is requested by the auditor through her.
8. Has there been any recent turnover or planned turnover in the business office?
 - A new Business Manager started on May 8, 2018.
 - A new Accounts Payable Clerk will start on May 29, 2018.
9. Did the current auditor propose any audit adjustments?
 - None.
10. Does the current auditor prepare the entire financial statement or does the district help with any of the sections?
 - The auditors prepare the financial statements.
11. A clarification question on item J on page 16 of the request for proposal. It reads that the district will prepare the MD&A and fill out a disclosure checklist and would like the option to prepare the other listed information. Is the correct?
 - Yes, with the assistance of the auditor as needed.

12. Does the district anticipate having any new bond issuances or refunding's in the next three years?
 - None known at this time.
13. Does the district have written documentation of its internal controls over significant process cycles (payroll, cash disbursements, cash receipts, etc.)?
 - Yes.
14. What were the fees for the 2016-17 audit year?
 - Per the Agreement the Financial & Compliance audit is \$16,000 and the Membership audit is \$2,500.
15. Has the district and audit firm been able to meet the timeline included in the Request for Proposal in recent years?
 - Yes.
16. Are you anticipating any major changes in federal or state awards for the upcoming three years?
 - None expected at this time.
17. Has the district been notified by funders that certain federal grants are deemed high-risk?
 - No.
18. Have any additional services been requested of your auditor in the past few years outside of the audit?
 - Yes, as needed.
19. Does the district anticipate asking for any additional services of your auditor in the future?
 - None at this time.
20. Does the district maintain their own capital asset schedules?
 - An Asset Management firm is used.
21. Does the district anticipate needing a single audit in future years?
 - Not anticipated at this time.
22. Does the district have an OPEB or supplement pension plans requiring actuarial valuations?
 - No.
23. Is there anything else unique to the district?
 - No.
24. What do you feel is the biggest challenge facing the school district at this time?
 - The district closely monitors enrollment and school funding.