

## City of Carpinteria – Professional Auditing Services – Addendum 02/06/23

1. What is the reason that you are considering changing the auditor?  
The last RFP for auditing services was conducted in for FY 2019; the City is seeking bids for competitive process to keep up with GFOA's best practices.
2. Will your prior auditors be invited to bid?  
Yes
3. How many staff did the audit team consist of in the past and when did the auditors come on site?  
Two, Interim – April/May, Field Work – September
4. Is the scope of the services requested the same as last year?  
Request for preparation of State Controller Reports is new
5. Have there been any changes in your accounting system or software since last year?  
No
6. Do you expect to have any retirement or replacement of key employees?  
No
7. How many weeks did your prior auditors require for your last audit?  
See Addendum 1/17/23
8. How many weeks/hours were spent by the prior auditors in the field?  
See Addendum 1/17/23
9. What were the prior year audit fees and can you please breakdown by components?  
See Addendum 1/17/23
10. What is the current year budget for auditing services?  
\$30,000 but will be updated during budget process based on bid.
11. Is there anything specific that you are looking for with the successor auditors?  
See Addendum 1/17/23
12. What are the things you liked and did not like about your current auditors?  
See Addendum 1/17/23
13. What are the things you liked and did not like in the audit process followed by your current auditors?  
See Addendum 1/17/23
14. How many adjusting entries did you have last year?  
See Addendum 1/17/23
15. Do you expect to have a single audit this year?  
Yes

16. How many major programs did you have last year?  
One (ARPA)
17. How much were the total federal expenditures last year?  
Single audit for FY 2022 is still in progress. Only one major grant – ARPA Funds which is \$1.6 million. Anticipate ARPA Funds to be only major program.
18. Would the City be open to having the majority of the audit being performed remotely?  
Can be discussed depending on workload of staff.
19. What was the City's experience with remote auditing? Would you suggest any changes?  
No experience.
20. Are the majority of supporting documentation maintained electronically (e.g. PDF), such as checks, vendor invoices, cash receipts, timecards, personnel files.  
Not currently. However we can scan requested files.
21. Do you permit third parties to access the City financial software remotely?  
Not currently
22. Could you please provide a copy of the City's final 2022 ACFR? If not already issued, by when does the City expect it to be issued?  
Not currently issued, anticipated to go to Council on 2/13/23
23. By what date does the City want to have the 2023 ACFR and other reports finalized?  
ACFR by November 30. Other reports (State Controller's) by statutory requirement
24. What do you like about the service provided by your current auditing firm? What don't you like?  
See Addendum 1/17/23
25. Are your prior year auditors included or excluded from the current RFP process?  
Prior Year's auditors are allowed to bid on the current RFP
26. Please provide a list of firms that have been sent an RFP.  
RFP was submitted to multiple firms via CSMFO email list and RFP portal.
27. Do you prefer the audit staff to be onsite at your location or expect the audit to be performed remotely?  
The City is open to both options if the audit is able to be completed in a timely manner.
28. What were the expected and proposed annual hours of the previous audit contract?  
365 hours.
29. Please provide a copy of the 2022 audited ACFR. If it has not been issued yet, when do you expect to issue the report?  
Not currently issued, anticipated to go to Council on 2/13/23