

## Questions and Answers

Responses to financial services inquiries for the Webb County, Texas **Request for Qualification 2016-003**

### Responses to 1<sup>st</sup> Prospective Audit Firm

1. Number of years' prior year auditors conducted the audit. **The independent auditors audit engagements were from FY 2011 through FY 2015.**
2. Are there any disputes pending or contemplating with prior year auditors? If yes, briefly describe. **There were no disputes either pending or contemplated with the previous independent auditors.**
3. What have been the historical fees for the last three years for the audit report? **Please see below responses.**
4. Are there any specific reasons for change in auditors? **Best practices for the Webb County, creditors, taxpayers, rating agencies and granting agencies guidelines.**
5. In previous years, how many weeks did the fieldwork last? **Based on prior year independent auditors the field work was at least five weeks for all three engagements.**
6. Has the level of federal/state awards increased or decreased compared to year 2012? **Federal and State award respective reductions were \$ 3,463,792 and \$ 5,069,236. Federal and State respective awards for FY 2015 were \$ 21,963,951 and \$5,814,030. The County website hyperlink are below for your review.**

<http://www.webbcountytx.gov/CountyAuditor/FinancialReports/CAFR/2012CAFR/>

<http://www.webbcountytx.gov/CountyAuditor/FinancialReports/CAFR/2015CAFR/>

7. Who is primarily responsible for writing the financial report? **The County Auditor staff are responsible for writing the financial audit report.**

### Responses to 2<sup>nd</sup> Prospective Audit Firm

1. What was the audit fee for FY 2015? Did it include the CAFR, Single Audit, Juvenile Probation and CSCD? **The audit fees for Juvenile Probation and CSCD were \$ 15,250 and \$13,250 respectively. The FY 2015 audit has three separate financial audits. The County financial audit include the Single Audit section, TJJD and CSCD as special revenue fund and agency fund respectively.**
2. Please clarify this requirement that is included as Item #3 in the submission checklist "copies of any and all required professional licenses for your firm and key personnel". **The County Auditor is requesting the firm profile and partners, managers, supervisors and / or staff accountants along with CPA license numbers assign to Webb County audit engagement.**

- On Item #3 in the submission checklist, is the County only requesting CPA license numbers of the engagement team? Please see above responses.

Responses to 3<sup>rd</sup> Prospective Audit Firm

- Can a copy be provided of the most recent engagement letter?

A PDF file of the County, CSCD and TJJD engagement letters are available.

- What are the prior auditor fees for the last 5 years? The proposed audit fees per engagement letter are listed below any additional audit work are included below.

	<u>Webb County</u>	<u>CSCD - Community Supervision and Corrections Department</u>	<u>TJJD - Texas Juvenile Justice Department</u>
<b>2011</b>	69,300	14,300	12,800
<b>2012</b>	69,300	14,300	12,800
<b>2013</b>	69,300	15,250	13,250
<b>2014</b>	69,300	15,250	13,250
<b>2015</b>	69,300	15,250	13,250

During the various audit years additional fees were for federal forfeiture funds \$22,709 and \$16,175 for ARRA and state awards respectively. Federal forfeiture funds paid for their audit fees.

Responses to 4th Prospective Audit Firm

I had a question about RFQ-2016-003. Is the county requiring nine CDs or USB drives? Or one with the PDF of the proposal on it?

The County is requesting CDs or USB drives plus the (2) originals.