

Request for Proposals (RFP)
Financial Auditing Services
Children's Services Council of Leon County (CSC Leon)
Addendum No. 1

Below are questions submitted in accordance with the Section 2.B of the RFP. The corresponding answers are provided immediately below.

- 1) Please provide most recent internal financials for FY2021 and FY2022 (balance sheet, income statement, budget vs actual, any other relevant financial reports). Can you please provide an electronic copy of the organization's internal financial statements (or working trial balances) for the period 5/1/21-9/30/21 and 10/1/21-9/30/22?**
 - a. All financials are available on the Council's website at <https://cscleon.org/publicinformation/>. They are contained within the meeting materials for each monthly Governing Council meeting.

- 2) Can you please provide the organization's annual budget for the three-year period (5/1/21-9/30/21, 10/1/21-9/30/22 and 10/1/22-9/30/23)?**
 - a. All financials are available on the Council's website at <https://cscleon.org/publicinformation/>. They are contained within the meeting materials for each monthly Governing Council meeting.

- 3) Was additional funding received in FY2021 or FY2022 from grants or other sources besides the CSC Leon ad valorem tax? Are there any additional funding sources outside of property taxes?**
 - a. There are no additional funding sources outside of property taxes. However, for FY2021, the Council received a loan from the Leon County Commission for \$150,000, which was paid back with interest as reflected in the financial statements and Council Meeting minutes available on the website.

- 4) Are CSC Leon's accounting records kept on an accrual basis in accordance with GASB and will CSC Leon be making all year-end adjustments to adjust the accounting records in accordance with GASB accounting standards or will CSC Leon be requesting assistance from the auditing firm in recording such adjustments?**
 - a. CSC Leon's accounting records are maintained on an accrual basis. CSC Leon is requesting assistance from the auditing firm to adjust the accounting records in accordance with GASB accounting standards.

- 5) GASB 87 Leases will be applicable for the FYE 6/30/2022. Will CSC Leon calculate and record the lease liabilities and right to use asset and related amortizations?**
 - a. CSC Leon will be requesting assistance from the auditing firm in calculating and recording the lease liabilities and right to use asset and related amortizations. CSC Leon currently has one lease agreement for occupancy.

- 6) Does the organization plan to report under the GASB or FASB reporting model? If GASB, how many separate funds does the organization currently have?**
- a. Yes. There is currently one fund (the general fund).
- 7) Is CSC Leon drafting the financial statements, notes to financial statement, and schedule of expenditures of awards (if applicable)? or is this responsibility of the auditor?**
- a. The auditor will be responsible for drafting the financial statements and notes to financial statements. There will be no Schedule of Expenditures of Awards.
- 8) Does the organization have any external long-term debt?**
- a. No.
- 9) Can you describe the composition of the accounting department? Has CSC Leon retained an outside accounting firm as a bookkeeper for the organization or is this being done internally?**
- a. CSC Leon has a full-time Director of Finance and Operations and retains an external CPA—Grayson Accounting & Consulting, John Grayson, CPA.
- 10) What accounting system is used by the organization?**
- a. CSC Leon utilizes QuickBooks for accounting and Bill (formerly Bill.com) for approval and payment of invoices.
- 11) Does the organization process its own payroll or outsource this function?**
- a. CSC Leon uses Paychex as its payroll processor.
- 12) How many employees work for the organization?**
- a. CSC Leon currently has four employees.
- 13) Does the organization participate in the FRS retirement system?**
- a. Yes.
- 14) Does the organization have an Other Postemployment Benefit (OPEB) plan? If so, has the organization obtained an actuarial valuation in order to record this liability?**
- a. No.
- 15) Does the organization maintain its own capital asset software or will the auditor need to maintain this?**
- a. The CSC Leon capitalization threshold is \$5,000. At the present time, CSC Leon has no capital assets. In the event CSC Leon acquires capital assets, the outsourced CPA will maintain the fixed asset schedule.

16) What is CSC Leon's preference on how fieldwork is performed (remote, in person, hybrid, etc.)?

- a. CSC Leon does not have a preference.

17) When do you expect field work to be performed for each audit period?

- a. The anticipated completion deadline is outlined within the Auditing Services RFP. See page 21.

18) May proposals be hand delivered for the bound copy requirement?

- a. Yes, hand delivered copies are accepted.

19) Page 8, Section 3, states, "Prepare the Response in a clear, comprehensive, and concise manner with four separately tabbed sections, A through D." The RFP only has tabbed sections A through C. Please confirm if tab D is missing.

- a. Only three tabs are required. The reference to tab D was made in error.