



1. What is the reason that the District is considering changing the auditor?  
**[Deborah Spaulding]** - Their contract is expiring at the end of this year.
2. Will your prior auditors be invited to bid?  
**[Deborah Spaulding]** Yes
3. How many staff did the audit team consist of in the past?  
**[Deborah Spaulding]** Typically, the Partner was on site 2 days. One lead auditor, and two to three junior auditors were on site each day for interim and final audit.
4. Is the scope of the service requested the same as last year?  
**[Deborah Spaulding]** Yes.
5. Have there been any changes in your accounting system or software since last year?  
**[Deborah Spaulding]** No. See RFP for information regarding software change planned in 2014.
6. Do you expect to have any retirement or replacement of key employees?  
**[Deborah Spaulding]** Yes, CFO is retiring in June 2014.
7. How many weeks did your prior auditors encounter for your last audit? How many weeks/hours were spent by the prior auditors in the field?  
**[Deborah Spaulding]** Auditors were on site for two weeks for interim, and two weeks for final audit.
7. What were the prior year audit fees and can you please breakdown by components?  
**[Deborah Spaulding]**  
Interim audit: \$17,000  
Final Audit: \$25,500
9. Is there anything specific that you are looking for with the successor auditors?  
**[Deborah Spaulding]** We require expertise and good communication.
10. What are the things you liked and didn't like about your current auditors?  
**[Deborah Spaulding]** We appreciate our current auditors' clear communication. They are specific about what they are requesting. They do not make duplicate requests. They are polite and professional; they are always available and responsive to our questions – both during the audit and for requests throughout the year. They always meet our deadlines.
11. What are the things you liked and didn't like in the audit process followed by your current auditors?  
**[Deborah Spaulding]** The process is excellent.
12. How many adjusting entries you had last year?  
**[Deborah Spaulding]** None.

13. Can we obtain copies of the District's Financial Statements and any other reports?

**[Deborah Spaulding]** Yes, see the District's website: <http://www.ebparks.org/about/budget>

14. Do you expect to have a single audit this year?

**[Deborah Spaulding]** Yes. This information is included in the RFP.

15. How many major programs you had last year?

**[Deborah Spaulding]** This information is in the RFP.

16. How much were the total federal expenditures last year?

**[Deborah Spaulding]** \$5,256,260.

17. Are there any significant third party service providers (e.g. claim third party administrator, billing services, etc.)?

**[Deborah Spaulding]** Yes, Workers Compensation – Athens Administrators; Dental Insurance - Delta Dental.

18. Are there additional compliance audit requirements related to Measure WW that will be required in FY2014?

**[Deborah Spaulding]** No.