



**ADDENDUM #1**

**January 20, 2023**

**TO: ALL POTENTIAL SUBMITTERS**

**FROM: RON VENTURELLA, BUNCOMBE COUNTY PROCUREMENT MANAGER**

**SUBJECT: ADDENDUM #1 FOR RFP INDEPENDENT AUDIT SERVICES**

The following changes, revisions, additions, and/or clarifications to the plans and/or specifications are hereby made a part of the original documents.

**Addendum # 1**

The following is a change to be made to Exhibit D, second bullet point. It shall now read:

- Buncombe County Tourism Development Authority (TDA) (Discretely Presented Component Unit)
  - The TDA also issues separate audited financial statements. Their financial transactions are managed by the County through its ERP system. The TDA generally contracts with the County's auditor for this service, their contract will be negotiated separately from the County contract once the County chooses an auditor. The County's selection of an Auditor shall guarantee TDA will make the same selection.

The following questions were asked by potential bidders (listed in no particular order):

- 1) What was your base audit fee for fiscal year 2021 and fiscal year 2022?

[The approved audit contract for FY21 was \\$130,860 and for FY22 it was \\$162,700](#)

- 2) Please provide a brief description of the key finance staff members' background in governmental accounting.

[See attached](#)

- 3) Has there been any recent turnover in the finance department?

[Turnover during the last 12 months  
Don Warn – Finance Director \(last day 2/3/23\)](#)

[Internal Transfers  
10/24/22 Nina Alexander – Procurement Agent\\* \(previously Fiscal Support Specialist\)  
11/5/22 Terri Orange – Special Finance Projects Manager\\* \(previously Assistant Finance Director\)](#)

12/12/22 Mason Scott – Assistant Finance Director (previously Financial Planning & Analysis Manager)

12/19/22 Kristine Teis – Fiscal Support Specialist (previously Accounting Technician III)

1/3/23 Matt Evans – Financial Planning & Analysis Manager (previously Finance Business Analyst)

\*Newly created position

- 4) What is the reason for sending out RFPs this year? (routine or specific reason)
- a. Are RFPs sent out every 3-5 years?

This is routine and will be done every 5 years

#### Section 1.4

- 5) How many auditor proposed AJEs, if any, does the County have on average each year?

The County typically doesn't have auditor proposed AJEs

- 6) Workday software – do you anticipate any changes to the County's financial software over the RFP period (3-5 years)?

No

#### Section 1.5

- 7) The RFP mentions that interim fieldwork should be completed by the end of June. What is the typical or requested interim fieldwork schedule?

See attached

- 8) The RFP mentions that final fieldwork should begin in the first week of September. Is this negotiable, or the only week the finance dept is available to begin final fieldwork?

The schedule for fieldwork is negotiable but should support completion and submittal of the audit no later than October 31.

- a. What is your typical schedule and length of final fieldwork with auditors working on site or remotely?

The schedule and length of final fieldwork is dependent on several factors including what specific testing is needed, and the auditor's familiarity with Buncombe County's processes, systems, and staff. The schedule for fieldwork is negotiable but should support completion and submittal of the audit no later than October 31.

- b. What is your experience with remote auditing over the past 2-3 years? Are you open to remote or partially remote fieldwork going forward?

Nearly all audit activities have been completed remotely over the past three years. Generally, direct access is provided to Workday (County's cloud-based ERP/financial system) as needed for testing. The County has historically provided additional documentation in electronic format through a portal provided by the auditor. The County is open to audit/fieldwork being primarily remote and prefers electronic transfer/exchange of documentation.

Attached:

Key Finance Staff Experience (2 pages)

Interim PBC Example (1 page)

**END OF ADDENDUM #1**

**RFP DOCUMENT STORAGE**

## **KEY FINANCE STAFF EXPERIENCE**

Director of Finance – Vacant

Assistant Finance Director – Mason Scott

- Mason has worked at the County for 11 years, 7 of which have been in direct support of business and accounting functions. Prior to his current position, he served in various roles including the Financial Planning & Analysis Manager with a focus on financial processes and ad hoc reporting. His relevant experience includes development of ad hoc financial reporting to support County operations, audit responses and the completion of the ACFR.

Accounting & Financial Reporting Manager – Glenn Murray

- Glenn has over 12 years' experience in governmental accounting including 4 years with the County, almost 7 years as an Accountant for a municipality in Colorado, and 2 years in the private sector working exclusively as an Accounting Consultant for public housing authorities. His main priorities include managing the County's general ledger, completion of the ACFR, and assisting with management of the audit.

Financial Planning & Analysis Manager – Matt Evans

- Matt has over 7 years' experience in the public sector which includes time as a Budget Analyst and a Financial Planning Analyst in the Finance Department. Recently promoted to his new position, Matt has played a big role the last several years helping to prepare the SEFSA and assisting grant managers with audit requests related to the Single Audit.

Procurement Manager – Ron Venturella

- Ron holds a CLGPA (Certified Local Government Purchasing Officer) certification and has been the Procurement Manager for the County since 2017. Prior to that he served as the Procurement Officer for Buncombe County Schools for 6 years.

Disbursements Manager – Lisa Jenkins

- Lisa has over 15 years' experience in governmental accounting for both city and county governments. Prior to her current position she spent time in Tax Collections and Utility Billing both at the managerial level. She currently manages the Payroll and Accounts Payable functions of the Finance office.

Special Finance Projects Manager – Terri Orange

- Terri has a CPA and 20+ years of experience in governmental accounting which includes work at 3 NC governmental units and 6 years in the private sector working on governmental audits. She has spent time in various roles in Finance ranging from Accounting Supervisor to Assistant Finance Director. For 2 years she also served as the Internal Audit Director for Buncombe County.

Accountant – Sue Robinson

- Sue is a CPA with over 20 years' experience including 10 years at the management level. Her experience includes 4+ years in government with the County and several years with non-profits.

Accountant – Taira Lance

- Taira has 30+ years in Finance in both the private and public sector. She spent the last 17 years working for the County in various roles in Air Quality and Soil & Water performing finance duties for each office. She has been in her current role with the Finance team for just over a year.

Senior Accountant – Matt Dotson-Smith

- Matt has worked for the County since 1995 in several areas including Finance, spending most of his time in the HHS business office. He has many years' experience working with grant funders and reporting to government agencies. This includes assisting in the preparation of the Public Health portion of the SEFSA.

Accounting Supervisor – Esther Lail

- Esther has over 20+ years' experience in governmental accounting in various roles including disbursements, banking, budgeting, internal audit, procurement, and contracts, among others. She also has an additional 7 years' experience in the private sector doing the same. Esther is also in the HHS business office and will be assisting in the Single Audit.

## **INTERIM PBC EXAMPLE**

### **Interim PBC Tasks**

Internal Control Forms  
Confirmations  
Year End Memo  
IT Form Review  
Legal Expense Detail through 6/30  
CY Budget Ordinances  
Capital Asset Additions & Disposals  
Debt Documents  
Auditor Home Address Report  
LGC-203 Report  
Listing of all CY contracts  
Listing of CY vendor additions  
Preliminary SEFSA  
Listing of Users with Banking Access  
Organizational Chart  
OPEB Census Data Testing  
Pension (LEO) Census Data Testing  
Capital Expenditure Testing  
Solid Waste Revenue Testing  
BCBS claims testing  
Tax Revenue Testing  
ROD Revenue Testing  
Payroll Disbursements Testing  
New policy and procedure updates  
Debt Walk Through Requests  
Bank reconciliation testing  
P-Card Transaction Testing  
Status of Prior Year Findings

### **Description**

IC Understanding forms that need to be reviewed, changed and sent back to the auditors. (for things like capital assets, general disbursements, financial close and reporting, etc.)  
Auditor will ask for list of cash, investment and debt accounts, legal, etc. Then send back letters to add Don's signature so they can send them out for confirmation.  
Auditors want a copy of the year-end memo sent out to departments with year-end close procedures.  
Auditors send forms asking for list of integrations, security groupings, etc. to be completed and sent back.  
GL Detail for legal expenses YTD.  
CY budget ordinances and minutes for BC, TDA, Air Quality and BCSF.  
Preliminary asset additions and disposal lists so auditors can request anything for testing.  
Debt documents if we entered into anything new in the current fiscal year.  
Report showing employee names, addresses, active status, term date, term reason.  
Reported cash to the LGC for calendar year end submitted January.  
Listing of all contracts entered into during they year.  
Listing of all new suppliers created during the current year.  
SEFSA with estimated totals.  
Listing of all WF users with access.  
Provide data provided to the actuary.  
Provide data provided to the actuary.  
Provide capital expenditure transaction listing through 4/30. Auditors will use to pick samples.  
Provide Solid Waste transaction listing through 4/30. Auditors will use to pick samples.  
Provide BCBS claims listings for months asked by the auditors, then they will pick specific samples to test.  
Provide listing of all tax bill numbers for the current year. Auditors will use to pick samples.  
Provide ROD daily receipts report for current year. Auditors will use to pick samples.  
Provide list of employees hired, terminated and pay raises for the current year.  
Copies of any new or updated policies/procedures from the current year.  
Provide reconciliation of debt. If done monthly, provide month asked by auditors. If done annually, provide 6/30 when completed.  
Provide bank reconciliation for account and month requested by the auditors  
Provide p-card transaction listing through 4/30. Auditors will use to pick samples.