

June 5, 2017

TO: All Offerors

FROM: Kimberly Y. Judy
Audit Manager
Delaware Office of Auditor of Accounts

SUBJECT: Addendum to Request for Proposals (RFP) – AOA17002-CPA_HAZSUB

Addendum #1 – Proposers Questions & Office of Auditor of Account's Answers

Please note: The attached sheets hereby become a part of the above mentioned RFP. All other terms and conditions remain the same.

The Office of Auditor of Accounts (AOA) received the following questions for clarification in response to its RFP posted on May 19, 2017.

1. The RFP is due on June 12, 2017. For the purpose of putting together an audit timeline, when will the winning firm be notified?
AOA anticipates notifying the winning firm approximately two weeks from the date the proposals are due.
2. Will all firms be notified of the winning firm and given a copy of the evaluation criteria?
Yes. All scored proposers will be notified of the winning firm via email. The evaluation criteria can be found on page 16 of the RFP.
3. When is the SSAE 16 report on the First State Financials and Payroll Human Resource Statewide Technology expected to be released?
AOA expects the report to be issued by mid-June.
4. The RFP states there were no difficulties in completing the prior period audit; however, the audit report was dated December 13, 2016, which is approximately a month later than the due date of the final reporting package in the RFP. What caused the delay?
The deadlines established for the prior year audit required the final report to be submitted to AOA no later than December 16, 2016; therefore, a delay was not incurred. Neither AOA nor DNREC anticipate the current reporting timeline to be an issue.
5. Were there any significant deficiencies or material weaknesses noted in the management for June 30, 2016?
Any significant deficiencies or material weaknesses identified were carried forward to the report.
6. Is there any assistance provided by internal auditors? If so, how many hours?
No. DNREC does not have any internal auditors for this area.
7. Have there been any changes in key personnel at the State that would affect these financial statement audits?
While there was a change of administration for the State in January 2017, neither AOA nor DNREC anticipate the current reporting timeline to be an issue.

8. How many journal entries were proposed by the independent CPA firm for June 30, 2016?
[There were no proposed journal entries](#)

If you have any questions, please contact me at 302-857-3931 or kimberly.judy@state.de.us.