

September 4, 2018

TO: All Offerors

FROM: Tammy B. Smith
Senior Audit Manager
Delaware Office of Auditor of Accounts

SUBJECT: Addendum to Request for Proposals (RFP) – AOA19002-CPA-RVWSVCS

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 August 27, 2018.

1. Please identify the specific sections that have changed from RFP AOA 19001-RVWSVCS.
[The sections of RFP AOA 19001-RVWSVCS that changed significantly are 4.1, 5.1, and 9.3.](#)
2. Please clarify what specific types of engagements received by AOA will be reviewed as part of the engagement? (As examples, Financial Audits, Examinations, Reviews, Performance Audits, etc.)
[AOA currently completes examinations, performance audits, and agreed-upon procedures engagements.](#)
3. Concerning **Section 5.3.a, page 7**, Please provide more details on the schedule of any reviews for the remainder of the fiscal year ended 6/30/19 and known reviews coming up during the fiscal years ended June 30, 2020 and 2021.
[The reviews will be assigned to the Selected Firm based on AOA's need for review services and the engagements designated by AOA's Annual Engagement Plan.](#)
4. What types of reports is AOA looking for the Firm to issue following each engagement?
[None.](#)
5. What audit management software does AOA currently utilize? Would the software be accessible by the Firm to electronically transfer workpapers, assuming the Firm uses the same or compatible software? If no, would the AOA contemplate utilizing a computer loaned from the Firm for transfer purposes?
[AOA utilizes TeamMate. There would be a combination of remote access and loaned computer.](#)
6. Concerning **Section 4.1, bullet 2, page 5**: Does AOA require in-person meetings, or can these be performed remotely through audio or video conferences?
[Given the focus on training, in-person meetings are preferred.](#)

7. Please clarify the level of staff requested for this engagement. **Section 4.1, page 5**, requests ‘Partner-level services.’ However, **Section 9.3.f., page 10**, requests qualification and experience of managers, supervisor and staff level team members. Are non-partners expected on this engagement?
No.
8. Related to question 5; **Appendix A** requests hourly rates and anticipated hours for all levels – will the selected firm supply all levels to this engagement or solely Partners?
Only partners.
9. Is the Firm expected to review the State’s current external auditor’s workpapers?
No.
10. In **Section 4.2, bullet b, page 5**, if the Firm is to be reviewing another Firm’s workpapers, the only fraud, waste, or abuse identified in performing these services, regardless of materiality would only be available in those workpapers. Is the Firm expected to go beyond the information in the workpapers reviewed?
The Selected Firm will not be reviewing another Firm’s workpapers.
11. Approximately how much budget does AOA have set aside for these engagements for the remainder of the fiscal year ended June 30, 2019 and the expected budget for the fiscal years ended June 30, 2020 and 2021?
We have only budgeted hours and expect those hours to be 350-400 for fiscal year 2019 per Section 4.1 of the RFP.
12. **Section 13, item 13.1, page 25** contemplates additional services to be requested of the Selected Firm. What additional services have been provided by predecessor firms to the AOA?
None. This is the first RFP of this type.
13. **Section 14, item 14.1, page 25 and Appendix A**, the notification and manner of payment is reasonable except for the Sample Selection of Professional Fees and Expenses. Coupled with our question #7 herein, the example provided in Appendix A would only have partner rates if only ‘partner-level’ services are in the contract. Please note that detailed segments of the contract may be provided from our Firm.
The Selected Firm should follow the format example and would only include partner services.

If you have any questions, please contact me at 302-857-3925 or tammy.smith@state.de.us.