

KAWB A-133 Audit Services

Posted 5/22/2024

Pre-Proposal Questions Prior to Conference with Official Responses

#1 Why are the current audits out for bid?

The Local Workforce Development Boards are required to go out to bid for auditing services every 3 to 5 years. The current contracts are out of available extensions, so a new procurement is required.

#2 Is the current Auditor bidding?

We believe the most recent audit firm is bidding, but we have no way to confirm if they will bid.

#3 Who prepares the 990 Tax Return?

LWDB #1- The contracted Paymaster/CPA Firm prepares the annual tax return; the 990 tax services are not part of the bid.

LWDB #2- Auditor would complete the 990 Tax Return

LWDB #4- The contracted Paymaster/CPA Firm prepares the annual tax return; the 990 tax services are not part of the bid.

LWDB #5- The contracted Paymaster/CPA Firm prepares the annual tax return; the 990 tax services are not part of the bid.

#4 Can we provide a separate proposal for each LWDB, or one proposal that includes all four LWDB's?

The RFP is structured such that a proposer can submit proposals for one or more LWDB's or as one proposal for all 4 LWDBs.

#5- Who are the contact points for each audit, and what is the experience levels of the accounting departments?

The contact points are listed on page 3 of the RFP. All fiscal/accounting staff for each of the LWDB's have multiple years' experience working with auditors and completing A-133 audits.

#6- Do you have a preference whether field work is performed on-site or remote? If on-site which locations would the auditors need to be on-site for?

Each LWDB is okay with remote field work, but each location by LWDB is noted on page 3 of the RFP for information purposes.

#7- Is there overlap in internal controls or management between the 4 Areas, or are they all separately operated?

There is no overlap in internal controls or management, each LWDB is operated independently.

#8- Has there been any turnover in key personnel or other big changes in controls in the current year?

There has not been any turnover in key personnel or significant changes in controls for any of the LWDB's.

#9- What accounting software is each of the 4 LWDB's using?

LWDB #1- Allen Gibbs and Houlik (AGH) is Paymaster/CPA Firm and AGH uses Sage 100 with Modifications.

LWDB #2- Blackbaud/Financial Edge NXT and AGH

LWDB #4- AGH is Paymaster/CPA Firm and AGH uses Sage 100 with Modifications. QuickBooks is also utilities for internal tracking and some simple accounting, which is then incorporated by AGH at the each of each quarter into financials.

LWDB #5- AGH is Paymaster/CPA Firm and AGH uses Sage 100 with Modifications.

#10- Leases – How many leases are in place? Do you calculate the lease asset/liability, or is that something the auditor would be engaged to assist with?

LWDB #1- AGH calculates the lease asset/liability. Currently there are 10 leases.

LWDB #2- 4 Property Lease/4 Property Subleases/ 4 Copier Leases/ 1 VIOP Phone Lease/ LWDB will need a quote to prepare the lease calculations.

LWDB #4- AGH calculates the lease asset/liability. Currently there are 3 leases for facilities and 1 lease for office equipment.

LWDB #5- AGH calculates the lease asset/liability. Currently there are 3 facility leases.

#11 What is the timeline for making a decision on which audit firm you will be working with?

June 2024.

#12 Will the auditors be presenting at individual board meetings? If so, will those be in-person or remote?

LWDB #1- To date no presentations have occurred, but it could be requested by the board, the presentation could be conducted remote.

LWDB #2- Yes and the presentation can be in-person or remote.

LWDB #4- To date no presentations have occurred, but it could be requested by the board, the presentation could be conducted remote.

LWDB #5- The auditors do not present at LWDB 5's Board Meetings.

#13 Have there been any audit adjustments or passed adjustments in prior audits? If so, could you please share those?

LWDB #1- Lease adjustment is not in the audit report

LWDB #2- Passed on vacation Accrual & Rent/Lease Income entry as not significant.

LWDB #4- Passed on lease adjustment it was not significant.

LWDB #5- Lease adjustment shown in current audit report.

#14 What are your expected fees for services?

It is up to the proposers to provide their cost for conducting the audits.

#15 Has there been any signification changes in federal funding since the 2024 audit for each LWDB?

LWDB #1- We have obtained two additional grants

LWDB #2- It is not anticipated to see any significant changes in federal funding since the last audit.

LWDB #4- It is not anticipated to see any significant changes in federal funding since the last audit.

LWDB #5- Our overall reduction is anticipated to be \$156498 in WIOA funding for PY24/FY25; almost 10%

#16 Did the prior auditor provide any suggestions in regards to additional or improved control procedures?

LWDB #1- No

LWDB #2- No

LWDB #4- No

LWDB #5- No

#17 Are there any policies requiring auditor rotation after the three-year contract period (and two renewal years) concludes?

There are no policies applicable at this time requiring auditor rotation.

#18 Can you elaborate on the reason why the first RFP from February did not lead to a successful selection of an auditor?

There was insignificant competition in the last RFP to make an auditor selection.

Requested items will be uploaded to [Request for Proposals- KAWB A-133 Audit Services \(workforce-ks.com\)](https://workforce-ks.com/Request-for-Proposals-KAWB-A-133-Audit-Services) once they are available from each LWDB.

#1- Adjusting Entries from last Audit by each LWDB

#2- Management Letter and SAS 114 Letters

#3- Current Balance Sheet, Income Statement, and Trial Balance for each LWDB