

**Sawyer County, WI**  
**RFP Audit Questions**

- 1) Are you willing to disclose audit fees for the past 2 years?

The contracted audit fee was approximately \$40,000. The County was assessed additional for the single audit and Highway reporting.

- 2) How many auditors and number of days were they onsite for preliminary and final fieldwork?

This is difficult to determine. Current auditors come and go throughout the summer. Moving forward, the county will insist on an audit schedule.

- 3) Were audit entries prepared as part of the 2015 audit? If so, please provide information about the extent and nature of the adjustments.

The county received sixteen 2015 audit entries, mostly reclass in nature or recording county infrastructure.

- 4) Does the County prepare work papers and account reconciliations for the auditors to use?

Yes, the county prepares work papers and reconciliations. Balance sheet accounts and grants are reconciled.

- 5) The County's reporting entity includes a discretely presented component unit (Namekagon Transit). Please confirm whether the component unit is included in the scope of this RFP. If included, please elaborate on the following:

- a. Is fieldwork completed at the same time as the County?

The component unit is audited by another firm. It needs to be determined if the county is responsible for reporting Namekagon Transit as a component unit in the future.

- b. Does the component unit utilize the accounting and internal control system of the County, or do they maintain a separate accounting and internal control structure?

Namekagon Transit maintains a separate accounting and internal control structure.

- 6) Does the County prepare the schedule of expenditures of federal and state awards (SEFS&A)? If so, when is the draft SEF&SA available for the auditors?

Historically the auditors have prepared the SEFS&A. The county is willing to prepare the draft report in future years with the assistance of auditors to set up the report initially, mainly in the Health and Human Services area.

Please be clear in your proposal if your proposal includes preparing the SEFS&A or charges additional. If you charge additional, what is that amount?

- 7) Does the County anticipate significant changes in federal or state awards for 2016, 2017 or 2018?

No – subject to state and federal changes.

- 8) Does the County prefer final fieldwork for the single audit to be performed at the same time as the financial audit? If a different timeline is preferred, please provide further information.

County would prefer during fieldwork, but other arrangements are possible.

- 9) Is the County anticipating any significant unusual or non-routine transactions in 2016, 2017, or 2018?

No

- 10) What areas of the audit have been historically more difficult than others and why?

I have only been with the county for a year. Most accounts were reconciled by county staff prior to the 2015 audit.

- 11) Can you elaborate on who makes up the Administration Committee that will be reviewing the RFPs and making recommendations?

Three county staff will review the RFP's and make a recommendation to the Administration Committee. The Administration Committee consists of five county board supervisors. The Administration Committee will make a recommendation to the County Board in February.

- 12) Are the auditors expected to present the audit results to the County Board or a committee?

A presentation would be expected to the Administration Committee.

- 13) Are you expecting your current auditor to submit a proposal?

I anticipate they will.