

ADDENDUM  
NO. 1  
March 24, 2023

RE: 081.23.B1 – External Audit Services

FROM: Purchasing Office  
Howard County Public Schools  
10910 Clarksville Pike  
Ellicott City, MD 21042  
(410) 313-6723  
(410) 313-6789 fax

TO: APPROVED PROSPECTIVE BIDDERS

---

This addendum forms a part of the Contract Documents and modifies the solicitation as noted below. Bidders should acknowledge receipt of this Addendum on the Bid Price Sheet/Form of Proposal. Failure to do so may subject the Bidder to disqualification. This Addendum consists of one (1) page.

**Questions and Responses:**

1. **Question:** In RFP section 1.15. Required documents, states “Acceptable documents for compliance with the mandatory Financial Statement requirement include the Offeror’s: Latest Balance Sheet and Income Statement prepared by an independent accounting firm; Annual Report; Dun & Bradstreet complete Business Report; or, Other financial documents determined to be acceptable by the Director of Procurement and Materials Management. Can you please clarify if firms should submit one of the documents in our responses or all of them?

**Answer:** The offeror may select any of these documents to support the mandatory financial statement.

2. **Question:** In RFP *Section V: Technical Proposal Format, 1. Format of Technical Proposal* it states, “The Technical Proposal shall include the following documents and information in the order specified as follows. Each section of the Technical Proposal should be separated by a TAB as detailed below.” Can you please clarify if bookmarks in the pdf document for email submission would be acceptable for the tabs or would you like firms to submit it the names of the tabs separately with page sections.

**Answer:** Bookmarks in the PDF document would be acceptable.

3. **Question:** In RFP Section V: *Technical Proposal Format, 1. Format of Technical Proposal, F. Experience and Qualifications of Proposed Staff*, it states, "The Offeror shall describe in detail how the proposed staff's experience and qualifications relate to their specific responsibilities, including any staff of proposed subcontractor(s), as detailed in the Work Plan. The Offeror shall include individual resumes for the Key Personnel." Can firms provide resumes of their key personnel in the appendix section of our proposal.

**Answer:** Yes, resumes for key staff would be acceptable.

4. **Question:** In RFP Section III: *Specifications, 3.9. Report Format* it states, "The proposal shall include sample formats for required reports." Are firms allowed to provide the sample reports in the Appendix of our proposal.

**Answer:** Yes, sample reports can be supplied in an Appendix.

5. **Question:** What are the number and nature of auditor proposed journal entries?

**Answer:** Auditor proposed journal entries have historically been minimal and no more than a handful, two or three at the most. The nature of the journal entries has typically been reclassification journals.

6. **Question:** What is your preferred timing of fieldwork?

**Answer:** Ideally, preliminary work should be performed in April/May with year-end field work commencing early August.

7. **Question:** What is the estimation of number of hours to be incurred by auditor?

**Answer:** We are unable to provide an estimate of hours incurred by the auditor. This value is dependent on many variables including individual efficiencies and institutional proprietary systems and procedures in place.

8. **Question:** What is the timing and number of auditors on site?

**Answer:** HCPSS's Accounting Team operates virtually. All items can be provided electronically, and we have found work can be performed more efficiently if auditors operate virtually as well. All personnel are available for ad-hoc meetings via Teams or Zoom to engage with auditors as needed. Individual funds are closed starting in August. In prior years, the Accounting Team has maintained weekly status meetings throughout the audit process to ensure the audit timeline is being met and any deviations are openly communicated.

9. **Question:** What were the prior year fees?

**Answer:** Prior Year fees totaled \$110,120.

10. **Question:** I don't understand how the proposal is supposed to be set up. The technical format on pg 32 does not include any of the content requested on pg 21.

**Answer:** The specifications on page 21 should be included in section E. Offeror Responses to RFP Requirements on page 32.

11. **Question:** What is supposed to be placed in Tab D?

**Answer:** A copy of the original solicitation and any issued addenda.

12. **Question:** Where do the Appendices beginning on pg 36 get placed in the file? I know pgs.45-47 are the Cost Proposal and need to be extracted and submitted separately. Can the other Appendices be placed at the end of the file?

**Answer:** Yes, that is acceptable.

13. **Question:** Do you require the Executive Summary to be placed before the title page? Text under the title page heading says it should be first but it is named Tab B after the Executive Summary.

**Answer:** The Executive Summary can be after the title page and before the table of contents.