



STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT

RFP NO. 15-900

Post-Audit of the State Auditor's Office

AMENDMENT NO. ONE (1)

OFM RESPONSE TO BIDDER QUESTIONS

11.23.2015

OFM Answers to Bidders' Questions

This OFM Answer to Bidders' Questions may only explain or clarify some aspect that is already addressed in the RFP. However, some of the answers may also supplement or change what was previously stated in the RFP or in an exhibit.

Therefore it is important that bidders review all questions and answers, and not just those which they may have submitted.

Bidders' Questions & Answers

Question 1: *Please provide the prior year Agreed Upon Procedures Report*

ANSWER: <http://www.ofm.wa.gov/reports/audit/postauditreport.pdf>

Question 2: *Where are the financial records maintained that will be subject to the AUP?*

ANSWER: 3200 Sunset Way SE
Olympia, WA 98504-0031

Question 3: *When could work on the AUP begin?*

ANSWER: Contract work is scheduled to begin on April 1, 2016.

Question 4: *What was the cost and # of hours incurred in the last AUP performed?*

ANSWER: This agency paid \$45,650 for the prior audit. The previous contract was deliverable based. However, the contractor estimated that they would invest approximately 350 hours into the audit.

Question 5: *Are the Agreed Upon Procedures pre-developed by OFM or is the Work Plan referenced in the proposal a means for the proposer to suggest Agreed Upon Procedures to be performed?*

ANSWER: The primary purpose of the agreed upon procedures is to assist the state in assessing the State Auditor's compliance with applicable state laws and regulations for the period being examined.

The Agreed Upon Procedures are not pre-developed by OFM.

The Work Plan referenced in the proposal is a means for the proposer to show their specific approach to accomplish the defined objectives and scope of work set forth in section 1.2. During the planning and entrance conference phase the contractor will work closely with Office of Financial Management (OFM) staff to determine the Agreed Upon Procedures to be performed, and the scope of testing needed to ensure all objectives are met.

Question 6: *Are all staff to be assigned to the AUP required to be mentioned or just those who will be responsible for project oversight?*

ANSWER: All staff assigned to this audit are required to be mentioned.

Question 7: *If being supervised by a CPA, are all staff members still required to be CPA license holders?*

ANSWER: All staff assigned to this audit are required to be CPA license holders.

Question 8: *Are you anticipating the same general procedures or have there been significant changes since this last AUP report?*

ANSWER: There have not been significant changes in the applicable state requirements set-forth in the RCW's, SAAM chapters, or SAO's policies and procedures.

Question 9: *What was the prior audit fee?*

ANSWER: This agency paid \$45,650 for the prior audit.
