Pinellas Suncoast Fire & Rescue District
RFP# 24-001 – Independent Auditing Services Reissue
District Responses to Questions received from potential Auditors

- Were there any audit adjustments required for the 2022 audit? If so, please provide a copy of the adjustments.
  - Document provided
- What were the audit fees for the last three years?
  - FY22 Audit - $24,000
  - FY21 Audit - $18,300
  - FY20 Audit - $17,300
- Were the auditors paid for any additional services in the last three years? If so, please describe.
  - Yes, the auditors were paid the following amounts for annual audits of the Schedule of EMS Funding Received and EMS Allowable Costs Incurred for the District.
    - FY22 EMS Audit - $3,500
    - FY21 EMS Audit - $3,500
    - FY20 EMS Audit - $3,500
- By what date will the District provide the auditors with the working trial balance?
  - A working trial balance is generally available by November/December.
- When can the auditors perform interim and final fieldwork?
  - The District is flexible on interim and final fieldwork dates but requests fieldwork to be complete by April 15th.
- Exhibit B states, "*the Certificate of Insurance must show the District, its elected officials and employees as an additional insured*" and "*Certificates must identify bid number and bid title*". Will this be a requirement ONLY if awarded, or will this be a requirement that will be submitted in Section I under Exhibit Attachments?
  - This will be a requirement only if awarded.
- In the RFP, it is requested that the Firm would assist with the preparation of the financial statements and notes. Since the District issues an ACFR, do you also need assistance in preparing the introductory section and statistical section?
  - Yes
- Do you intend to submit the ACFR the GFOA Certificate of Achievement award? This is required to be submitted within 6 months of year end (March 31)
  - No
- When are the books considered closed and ready for audit field work to begin?
  - Nov/Dec
- What were the fees paid for these services under the most recent contract period?
  - $24,000 for the financial statement audit
  - $ 3,500 for the EMS report audit
  - $27,500 total fees for both audits
- Do you anticipate needing any assistance with GASB 87, Leases or the implementation of GASB 96, Subscription based IT arrangements?
  - Yes. We have the informational elements compiled to evaluate SBITAs but will need assistance with the calculation.
- What journal entries does your current Firm assist with? (FRS, leases, etc?)
  - FRS & Leases
- Do you anticipate the need for a federal and/or state single audit during the course of this contract? If no, would you like for us to include a separate fee quote for a federal/state single audit?
  - Yes. Although we did not meet the $750,000 threshold of federal award expenditures for FY23, we did receive $1,000,000 in ARPA funding from Pinellas County in FY23 that will be expended and were recently awarded additional federal grant funds.

- Could you please send me a copy of the latest Schedule of EMS Funding Received and EMS Allowable Cost Incurred? I did not see it in the District's September 30, 2022 financial statements and assume it's a separate document.
    - Document provided.

- What are the CFDA or state equivalent identification numbers for the grants the District received? We need to have an idea of the potential single audit requirements.
    - I'm unsure which identification number you are seeking, below is a current listing of grants and their status:
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Grantor	Grant	Total	Notes
Pinellas County	ARPA	$1M	Received FY23, not yet expended
FEMA/State	Hurricane Idalia Claim	$200k	Claim in process to reimburse for Hurricane Idalia costs (Aug/Sept 2023)
FEMA	SAFER	$1.144M	Not yet received, reimbursable for new hire firefighter costs over 3 years ($381k/$374k/$389k)
FEMA	AFG	$210k	Assistance to Firefigters Grant - in process of procuring, reimbursement not yet requested
FEMA	FP&S	$43k	Fire Prevention & Safety Grant - in process of procuring, reimbursement not yet requested
FEMA	HMGP	$150k	Hazard Mitigation Grant Program - Grant awarded FY20 for generator at Church EOC, reissued ITB closed 12/18/23
State	Cancer decon	$5k	Cancer decontamination equipment grant - in process of procuring, reimbursement not yet requested

- Regarding GASB 96 (attached PDF)
    - How many vendor agreements are subject to this pronouncement?
        - We have compiled a listing of 20 potential vendor agreements for GASB 96 consideration.
    - What software or tool is being used to account for the vendor agreements?
        - We have compiled a listing of the vendors in excel format with relevant information saved electronically for each, to include terms of service agreements for further evaluation with the auditors.
- Regarding this RFP being reissued
    - May we have electronic copies of the proposal submitted in response to the original RFP?
        - There were none.
    - What lead to the District reissuing the RFP?
        - There were no responses to the first issuance posted in the newspaper, which led to the reissue with a direct solicitation push to a list of firms provided by the Auditor General's office.
- Are there any anticipated personnel changes within management or the accounting department during the period covered in the RFP?
    - A part time Administrative Finance Assistant was hired in Dec 2023 to assist the accounting department.

- Has there been fraud committed or allegations of fraud being committed since the last audit?
    - No.
- Regarding the EMS audit report, that fee has historically been $3,500. We were told that was based on the amount the County was willing to reimburse the District for that report. Is that correct? If so, has the County reassessed the amount of reimbursement or is it still $3,500?
    - The County reimburses the District for negotiated EMS related costs through the ALSFR agreement. There has been no discussion on that item.