



CENTRAL PENNSYLVANIA WORKFORCE DEVELOPMENT BOARD
RFP Single Audit Services
Questions and Answers

Posted: 8/14/18

1. Q: Can you provide the following:

- The financial statements including the schedule of findings and questioned costs and schedule of federal awards as of 6/30/17.
- Copies of any management letters from the prior auditors for the 6/30/17 year end.
- Copy of a current trial balance.
- Copy of adjusting entries from the prior audit.

A: Documents have been uploaded in the Q&A section of the website.

2. How many accounting firms are proposals being solicited from?

A: It was directly sent to 10 firms on our RFP list and is advertised on CPWDC's website and several newspapers.

3. What are the primary reasons for soliciting quotes?

A: Our previous contract ended and per the Pennsylvania Dept. of Labor and Industry Financial Management Guide, audit services must be competitively procured at a minimum of every 3 years.

4. Names, background and qualifications of the individuals who fill the following positions or equivalent

- Chief Executive Officer
- Chief Financial Officer
- Chief Operation Officer
- Chief Accounting Officer or Controller

A: Erica Mulberger, Executive Director – Has been with CPWDC for over 8 years. Extensive experience with nonprofit management, finance and accounting. Previously held CPWDC Finance Manager position.

Brooke Gessner, Finance Manager – Has been with CPWDC for 4 years. Experience with finance and accounting.

Korrie Lucas, Operations Manager – Has been with CPWDC for over 9 years. Extensive experience with program management.

Cheryl Reish – Senior Accounting Coordinator – Has been with CPWDC for over 15 years. Extensive experience with accounting.

5. Listing of Related Parties if any.

A: None.

6. Has there been any significant turnover of key employees?

A: The most recent change was Brooke Gessner being promoted to Finance Manager in March 2017.

7. What were the prior auditing fees?

A: \$9,275

8. Any recent changes to your accounting software or planned changes?

A: No.

9. Who do you use for General Counsel?

A: McNerney, Page, Vanderlin, and Hall

10. Who is your insurance agent?

A: Central Insurer's Group

11. Who is your primary banking relationship with?

A: First National Bank

12. Copy of financial statements

A: Documents have been uploaded in the Q&A section of the website.

13. Copy of single audit

A: Documents have been uploaded in the Q&A section of the website.

14. Copy of budget

A: Documents have been uploaded in the Q&A section of the website.

15. Are there any concerns with your prior auditor that is prompting the RFP?

A: No. Our previous contract ended and per the Pennsylvania Financial Management Guide, audit services must be competitively procured at a minimum of every 3 years.

16. Will the prior auditors be asked to submit a proposal?

A: The prior auditors were sent notification of the proposal as part of our notification list.

17. Would it be possible to get a Trial balance through June 30, 2018 (preliminary) so we could see the new account structure of the entity?

A: Documents have been uploaded in the Q&A section of the website.

18. What software do you use for accounting?

A: Abila MIP

19. Is any portion of your accounting outsourced? Payroll?

A: No, all accounting is done in house.

20. How many auditors were onsite and for how long, in the prior year?

A: Two auditors were onsite last year for two days.

21. Would we be permitted to do some preliminary work in September?

A: The contract will not be awarded until after September 19th. Preliminary work could begin after this date with approval and in coordination with CPWDC staff. No work could be done prior to September 19th.

22. Are the accruals and deferrals prepared in-house or by your auditors?

A: Accruals and deferrals are prepared in-house.

23. Who maintains the depreciation schedule?

A: The purchase of fixed assets is recorded as an expense in the current period for CPWDC. All assets with a cost over \$5,000 are recorded on the PA Dept. of Labor & Industry asset list and are not depreciated by CPWDC.

24. Could we see a copy of the 6/30/17 audit entries made?

A: Documents have been uploaded in the Q&A section of the website.

25. Single Audit:

- Does your cost allocation plan utilize an approved indirect cost rate (I see in the report that the 10% de minimus rate was not used) or do you allocate all indirect costs?

A: Indirect costs are allocated for WIOA programs.

- Has there been any compliance or internal control findings in recent years, by your auditors or any funding agencies during a DHS review?

A: No.