



A Tradition of Stewardship
A Commitment to Service

Auditor-Controller

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To all interested parties, below you will find a summary of pre-bid proposal questions received to date along with County responses. These responses, with any questions resulting from the pre-proposal conference, will be available on the County website.

Questions received to date

Q-1) Are all entities for which a proposal is requested included in the posted RFP?

A-1) No, subsequent to the posting of the Request for Proposal we were asked to include the Napa County Resource Conservation District to the RFP.

Q-2) Can a firm submit proposals for a special district individually?

A-2) Separate proposals may be accepted for the following independent special districts:

- Napa County Flood Protection and Watershed Improvement District
- Napa Sanitation District
- Napa-Vallejo Waste Management Authority
- Upper Valley Waste Management Authority
- Children and Families First Commission
- Napa County Resource Conservation District
- Local Agency Formation Commission
- Napa County Parks and Open Space District

Q-3) What was the duration of time that the auditors were onsite during the interim and final fieldwork periods?

- Interim – one week
- Final Fieldwork – one week.

Q-4) How many auditors were present onsite during fieldwork?

- Interim – four staff working on the County interim while three staff were working on the district audits.
- Final Fieldwork –six staff working solely on the County CAFR while an additional staff member worked on the Single Audit.

(The audit of Napa Sanitation was performed independently.)

Q-5) After the closed trial balance was provided to the auditors, describe the nature and volume of post-close adjustments provided to the auditor (if any).

- Capital lease entered into by ITS
- Debt reconciliation entry
- Deferred revenue cleanup entry
- Entries related to earthquake costs
- Reclassification of ending fund balance (GASB 54)
- GASB 68 & 71 entries

Q-6) Describe the nature and volume of the adjustments proposed by the auditors.

- Proper recording of a capital lease covering three vehicles acquired under a lease/purchase agreement.
- A cleanup entry to A/R and deferred revenues.

Q-7) Has there been any turnover in key finance/accounting positions?

- Two new employees in our three employee accounts payable section. The combination of a retirement and an employee taking a career advancement with another county.
- Two new employees in our two employee payroll section. An employee left the country to provide care to aging parents and a promotion necessitated the change.
- One new employee in our Financial Reporting section due to a retirement,
- We currently have two positions open, one in internal audit and one in our compliance section.
- There has been no change in management position employees within the Auditor-Controller's Office.

Q-8) Please provide a breakdown of the fees for the 2015, 2014, & 2013 audit years for each of the services noted in the RFP.

	2014-15	2013-14	2012-13
Napa County CAFR & Single Audit	\$67,250	67,250	67,250
Napa County Flood Authority	8,925	8,925	8,925
In-Home Support Services	5,250	5,250	5,250
Napa County Housing Authority	10,600	10,600	10,600
TDA	2,100	2,100	2,100
Treasury Oversight	3,150	3,150	3,150
Children & Families First	10,250	10,250	10,250
Napa Vallejo Waste Management	9,975	9,975	9,975
Upper Valley Waste Management	3,350	3,350	3,350
Napa County Flood District	17,325	17,325	17,325
Local Agency Formation Commission	4,725	4,725	4,725
Napa County Parks and Opens Space	5,250	5,250	5,250
Napa Sanitation	29,000	26,000	28,000
NC Conservation District	8,500	8,795	7,813

Q-9) The County's website did not include a link to the 2015 CAFR, has the report been issued? If it has been issued, please provide the link. If the report has not been issued, what is the projected issuance date?

A-9) The report was issued in December. Report was posted following Board of Supervisor acceptance. See the below list of links for the various reports covered by this request for proposal.

Q-10) Was a management letter issued for FY 2014 or FY 2015? If one was issued, may we have a copy.

A-10) There were no management letters issued for FY 2014 or FY 2015

Q-11) May we have copies of the 2015 non-CAFR entities audit reports (as identified on page 3 of the RFP). See the list below.

The following reports can be found at <http://www.countyofnapa.org/auditor/fiscal/>
Napa County CAFR
Napa County Single Audit

The following reports can be found at
<http://www.countyofnapa.org/Pages/DepartmentContent.aspx?id=4294973818>

Napa Vallejo Waste Management Authority
Upper Valley Waste Management Authority
Napa County Children and Families Commission
Napa County Flood Control and Water Conservation District
Napa County Flood Protection and Watershed Improvement Authority
Napa County Local Agency Formation Commission
Napa County Transportation Development Act Funds
In-Home Support Services Public Authority of Napa County
Napa County Regional Park and Open Space District
Napa County Housing Authority

Treasury Oversight Committee –
<http://www.countyofnapa.org/treasurer/Oversight/>

Napa Sanitation District –
<http://www.napasan.com/Pages/ContentMenu.aspx?id=578>

Napa County Resource Conservation District –
<http://naparcd.org/wp-content/uploads/2015/12/NapaRCDAUDIT2015FINAL.pdf>