

**WILMETTE PUBLIC SCHOOLS, DISTRICT 39**  
**REQUEST FOR PROPOSAL – AUDIT SERVICES**  
**ADDENDUM #2**  
**DECEMBER 6, 2019**

If you have any questions regarding this addendum, please contact Ellen Crispino, Business Manager/CSBO at [crispine@wilmette39.org](mailto:crispine@wilmette39.org). Confirmation of receipt of addendum must be acknowledged on the Bid Proposal document.

**1) Question**

Is there a deadline for submitting questions for this Request for Proposal for Audit Services?

**Answer**

All questions must be submitted in writing by noon on December 11, 2019.

**2) Question**

Why is the district bidding out the audit this year?

**Answer**

Our contract with our current auditors is expiring at the end of the year.

**3) Question**

Did the District have quality or timing issues with the prior auditors?

**Answer**

No

**4) Question**

When is the district normally ready for the audit fieldwork?

**Answer**

The District is typically ready the first or second week in August.

**5) Question**

In the past how long were the auditors on site and how many auditors were on-site?

**Answer**

Between preliminary and final field work, there were 3 people on site for a week.

**6) Question**

Does the District provide the non-financial portions of the statistical section (in the CAFR)?

**Answer**

Yes

**7) Question**

Does the District anticipate any significant changes related to federal program funding and expenditures from fiscal year 2019 levels?

**Answer**

No

**8) Question**

Does the district track the fixed assets and calculate the related depreciation (or does the auditor provide this service)?

**Answer**

The district currently uses Industrial Appraisal to calculate the depreciation.

**9) Question**

Is the accounting for the Wilmette Community Special Education Agreement handled by the district's business office?

**Answer**

Yes

**10) Question**

Does the District have documented procedures and internal controls for the finance department?

**Answer**

Yes

**11) Question**

Does the District provide the external auditor with a trial balance that is adjusted for all year end modified accrual balances in addition to supporting workpapers for these amounts? Does the District require any assistance from the external auditor in calculating these year end balances, if so please itemize which areas of assistance are required within the scope of the proposal?

**Answer**

The District provides an adjusted trial balance with modified accrual balances, along with supporting workpapers for the balances.

**12) Question**

Does the District provide the external auditor adjusting entries for the preparation of the government-wide financial statements in addition to supporting workpapers for these entries? Does the District require any assistance in calculating these amounts, if so please itemize which areas of assistance are required within the scope of the proposal?

**Answer**

The auditors prepare the adjustments for preparation of the government-wide financial statements.

**13) Question**

Does the District require any assistance from the external auditor in obtaining information outside of the financial section of the statistical section of the CAFR or does the District research this information and provide to the auditor, if so please itemize which areas of assistance are required within the scope of the proposal?

**Answer**

The district utilizes an outside company to provide the non-financial information in the statistical section, in addition to information we have at the District. We do not require auditor assistance with gathering this non-financial information.

**14) Question**

Would the District be open to presenting certain funds as major in the CAFR that were previously consolidated with the General Fund and Non-Major Governmental Funds?

**Answer**

The District would be open to discussing this topic further.

**15) Question**

What accounting system is utilized for the District's Student Activity Funds? Are these records centralized or decentralized? Are there written policies and procedures in place for these Funds?

**Answer**

We use Skyward for Student Activity Funds, and they are centralized in the District office. There are written policies and procedures in place for these funds.

**16) Question**

The request for proposal asks for 6 sample reports, three CAFR's and three Non-CAFR's, can you please confirm 6 is the minimum requirement and that you are requesting Non-CAFR's even though the District is reporting as a CAFR.

**Answer**

Yes, we are requesting the 6 reports of various types.