



Q: Name of your prior year(s) audit firm

A: Kaku & Mersino, LLP

Q: Can I ask the reason for the RFP?

A: Fresno EOC goes out to bid at least every three years, but sometimes sooner. Ultimately, it is a management decision to go out to bid.

Q: What have been the audit fees in the past?

A: As pricing is included in the evaluation of proposals, prior year audit fees are not being released.

Q: Please provide a copy of the most recent audited financial statements and audited pension plan financial statements.

A: Available upon request from Susan Shiomi, Internal Audit Director (susan.shiomi@fresnoeoc.org).

Q: How many hours auditors spent during last year's audit

A: Fresno EOC cannot estimate the number of hours that the prior auditor spent on the audit. For future audits, this can vary greatly depending on the firm.

Q: What is the expected timing of the audit? Typically we break the engagement down into the following areas, when have these segments been completed in the past? How long and how many auditors were onsite during fieldwork?

A: Planning / Interim Fieldwork – Planning period is at discretion of auditor; Interim Fieldwork is generally November to February. Final Fieldwork - March to May.

Q: Audit findings (if any)

A: There were no audit findings in the prior year.

Q: Number of adjusting journal entries proposed by previous auditors and nature of the entries.

A: No adjusting journal entries were proposed by the previous auditors. All adjusting journal entries are prepared by the Fresno EOC during the year-end close-out.

Q: How many major programs were tested in each of the past three fiscal years for the Single audit?

A: For the fiscal year ending December 31, 2016 – three major programs; December 31, 2015 – eight major programs; December 31, 2014 – nine major programs.

Q: Do you expect any retirement or replacement of key accounting employees?

A: There are no expected changes of key accounting employees.

Q: Has any professional services vendor of the EOC been the subject of litigation with the EOC in the last 3 years?

A: No professional services vendors of Fresno EOC have been the subject of litigation with Fresno EOC in the last three years.