



# FINANCE DEPARTMENT

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## FLOYD COUNTY, GEORGIA

### 2015 RFP QUESTIONS AND ANSWERS

1. Fees paid for audit services for the past three years. **2012 - \$65,200; 2013 - \$57,000; 2014 - \$58,000**
2. How many auditor proposed adjustments are typically recorded each year? **We generally do not have auditor proposed adjustments each year.**
3. Has the County spent more than \$750,000 in fiscal year 2015 in federal awards? **At this point, it appears that we will spend more than \$750,000 in fiscal year 2015.**
4. Other than the changes in Park and Recreation, has any other changes occurred that we may need to be aware of. **There are no other changes.**
5. How well are the elected officials maintaining their records? Will they require assistance in closing their books at year end? **The elected officials will not require assistance closing their books. Our internal auditor works with them to close their books and records their transactions in our general ledger.**
6. Would there be any hesitation from the County to work with a Tennessee firm if the Tennessee firm was the most qualified firm and the most advantageous for the County to use? **The County will use the firm it feels best fits the requirements of the RFP.**
7. Does the County have a policy regarding the rotation of audit firms and if not does the County expect its previous audit firm to propose? **The County does not have a policy regarding rotation of audit firms. We do expect the previous audit firm to propose.**
8. How long has the prior auditor served as the County auditor and when was the last RFP for audit services issued? **The prior auditor has served 11 years. The last RFP was issued in 2010.**
9. Does the Finance Department maintain the trial balance for the Development Authority? Please provide information as to who maintains the trial balance since financial statements are not prepared. **The Finance Department prepares the trial balance for the Development Authority based on information provided by the Development Authority at year end.**

#### BOARD OF COMMISSIONERS

LARRY MAXEY, CHAIRMAN  
GARRY FRICKS, VICE-CHAIRMAN  
IRWIN BAGWELL  
SCOTTY HANCOCK  
RHONDA WALLACE

#### ADMINISTRATION

SUSIE GASS, CPA, FINANCE DIRECTOR



10. Have there been any organizational changes to personnel or assignments of duties in the finance department in the past year? **Yes. The Finance Director was promoted to Assistant County Manager and the Assistant Finance Director was promoted to Finance Director in September 2015. The Finance Director is currently working to fill the Assistant Finance Director position.**
11. Has the County incurred any significant new debt or refinanced any existing debt in 2015? **No.**
12. Can you provide a listing of any journal entries that were proposed by the auditors in last year's audit? **There were none.**
13. What was the base audit fee and single audit fee for fiscal year 2014? Were there any additional fees for change orders or for other services by the audit firm? **See fees in item #1. These are all inclusive. There are no change orders for other services.**
14. Why is the County putting the RFP out? **The contract for audit services has expired.**
15. How long has the existing firm been doing the audit for the County? **See item #8.**
16. What were the fees paid for the past 3 years for audit services? **See item #1.**
17. Would the County consider using a firm located in an adjoining state? **See item #6.**
18. How many board meetings will the auditors be expected to attend? **Historically, the auditor attends one Board meeting to present the audit when it is complete.**
19. When were the books ready for the 2014 audit? **Traditionally our audit begins on or around the last week of March.**
20. Do you have an estimated number of man hours required for the project? **The total number of hours required is not known. We begin mid to late March and complete the audit in late May to early June.**
21. Do you anticipate most work to be done at Floyd County's offices or can work be done remotely? **Some portions can be done remotely with the bulk of the work being done at Floyd County offices.**
22. Who is the incumbent? **The incumbent is Mauldin & Jenkins, LLC.**