

Frequently Asked Questions

1. Has there been any turnover in management during the past year?
No.
2. Has there been any turnover in accounting staff during the past year?
No.
3. How many journal entries were proposed by the auditor in the prior year? Were there any findings?
2, No.
4. Are any management letter comments outstanding from the prior year?
No.
5. May we receive a copy of last year's management letter?
Will be attached via email to interested firms.
6. Any known or suspected fraud?
No.
7. Are financial records available electronically?
Yes.
8. Was the FY 2022 audit performed remotely? Is remote auditing, or a hybrid of remote and in-person audit acceptable to the District?
2022 audit was performed in person. We would prefer in-person or hybrid for the first year, but are open to remote options depending on staff workload. The Board of Directors prefers in-person presentation of the audit results in January of each year.
9. Were there any significant transactions (e.g., bond issuance, leases) during the year, or any planned bond issuances in the coming years?
No debt financing transactions. For financial transactions, the District will be implementing GASB 96.
10. Significant changes to operations or funding sources?
No.
11. Has the District entered into any significant Major Contracts, Studies and/or Started any Construction Projects in the Current Fiscal Year that would not be reflected in the Prior Year Financial Statements?
The District was in the process of building reserves through FY 2019-20. From FY 2020-21 to date, the District has increased Major Maintenance / CIP spending per the Budget and Long-Term Financial Forecast. Approximately 41% of the District's total budget is for Major Maintenance / CIP, projects will vary year-to-year.
12. Any audits or inspections by regulatory agencies?
No.
13. Any changes to the governance structure of the organization?
No.
14. Is the incumbent auditor invited to bid?
Yes.
15. What were the audit fees for the prior year and the breakdown of services? Did these fees include travel? **\$18,064.**

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Auditing Services	\$17,500	\$17,500	\$17,500	\$18,064
Single Audit (if applicable)	\$4,000	\$4,000	\$4,000	\$4,000

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16. What is the reason you are considering changing the auditor?
The last Audit RFP was conducted in 2019, we are seeking bids to keep up with GFOA best practices.
17. Have there been any changes to your accounting system or software since last year, or any planned changes in the future?
No.
18. Do you expect to have any retirement or replacement of key employees?
1 potential retirement from Management Team within the next three years, no anticipated changes from our supervisor / manager group or finance staff.
19. Please list the staff members in finance and their years of experience with the organization at that position.
James Russell-Field, Director of Administrative Services, 2.25 years.
Melanie Wildeman, Accountant, 1.5 years.
Kristine Kuncze, Finance Technician, 1.5 years.
20. Were there any material weaknesses, significant deficiencies, or control deficiencies? If so, please provide relevant reports.
No.
21. About how much time did the prior year auditors spend onsite to conduct their audit?
3 days
22. What are the things you liked and didn't like about your current auditors?
We appreciated the positive working relationship with our current auditor(s). No dislikes noted.
23. Are there any new services in the RFP that were not included in the prior year?
No. Services are substantially the same, although a Single Audit may be required in the next 3-5 years.
24. How long has Cropper been performing the audit for the District?
Cropper Accountancy has performed the audit since FY 18-19.
25. Were there any disagreements with the current auditors?
No.
26. Were there any difficulties encountered during the prior audits?
No.
27. For both interim and year-end audits, about how many staff did the audit team consist of in the past and for how many weeks?
3. 1 week for pre-audit, 1 week for audit.
28. Are there any significant events in FY2023 or any expected?
Implementation of GASB 96.
29. What was the auditor involvement in the GASB 68 and 75 entries?
The District prepared all GASB 68 and 75 entries. The auditor reviewed entries during audit.
30. What is the desired timeline for
 - a. Interim - June 2023.
 - b. Year-End - September 2023
 - c. Draft Reports - November 2023.
 - d. Final Reports - December 2023.

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31. Will there be a Single Audit? (If so, please include the most recent copy of the report with your response). How many major programs did you have last year?
No. The District is anticipating receiving two Federal grants in the next fiscal year, but is not expected to go over the \$750,000 Single Audit requirement.
32. If required, who does the State Controller's Financial Transaction Report and submission? If the auditors, how much was the last year's fees?
District completes.
33. Were there any material adjustments made by the auditors in connection with the examination of the prior year's Financial Statements?
No.
34. Any New Debt Issuances in the Current Fiscal Year?
No.
35. Is the District involved in any litigation not included in the Prior Year Financial Statements?
No.
36. Any other Major Changes in the Current Fiscal Year that would affect the operations of the District?
No.
37. How did you measure the quality of the audit performed?
We evaluate audit quality by communication, timeliness of notifications and reports, attitudes, working relationships, and Board of Director and non-finance staff feedback.
38. What audit areas, in your opinion, were cumbersome?
No significant cumbersome audit areas noted. The District has made an effort over the last three years to transition to electronic records which increased the ability to pull and share information with reduced staff time.
39. What efficiencies would you like to see in the audit of the District's financials?
We appreciate a detailed PBC list and the ability to track the status of PBS's via auditor software. Our previous auditors used SuraLink which was very effective for uploading documents.
40. Is there anything specific you are looking for in the successor auditors?
Because we are a small agency, we appreciate clear expectations and communication. Our staff covers a lot of bases, so we are very focused on meeting our deadlines within schedule.
41. Do you currently have vacant or frozen positions within finance?
No.
42. What is the current year budget for auditing services?
\$18,000
43. How much were the total federal expenditures last year?
\$0.
44. Do you permit third parties to access the District financial software remotely?
No. We will provide full Excel exports of all financial information.