



711 W Cinnamon Dr • Lemoore, California 93245 • (559) 924-6744  
Finance Department

**PROFESSIONAL AUDIT SERVICES**  
**April 21, 2026**

**ADDENDUM No. 1**

This addendum forms a part of the Request for Proposal (“RFP”) for Professional Audit Services. It modifies the original RFP to incorporate answers to questions raised through April 17, 2026. Additionally, please be advised that the date and time to submit proposals is **April 29, 2026.**

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**Questions and Answers**

1. What is the reason that you are considering changing the auditor?
  - a. *The current contract expired.*
2. Will your prior auditors be invited to bid?
  - a. *Yes*
3. How many staff did the audit team consist of in the past and when did the auditors come on site?
  - a. *Three staff. Everything done remotely.*
4. Who is responsible for preparation of the City’s State Controller’s Report?
  - a. *Financial Consultant Price Page*
5. Have there been any changes in your accounting system or software since last year?
  - a. *No*
6. Do you expect to have any retirement or replacement of key employees?
  - a. *No*
7. How many weeks did your prior auditors require for your last audit?

- a. Eight Weeks*
8. How many weeks/hours were spent by the prior auditors in the field?
- a. Everything was done remotely*
9. When did the on-site fieldwork take place?
- a. Fieldwork done remotely in January.*
10. What were the prior year audit fees and can you please breakdown by components?
- a. Contract is a flat fee at \$53,000.*
11. How many hours did your current auditors estimate for performance of the most recently completed audit?
- a. Services were negotiated at a flat fee and an estimate was not given.*
12. When will a closed trial balance be available for the audit with all closing entries recorded?
- a. No later than October 15.*
13. What are the things you liked and did not like in the audit process followed by your current auditors?
- a. The City did not have any issues with the process followed by the auditors. The City did enjoy remote work and the usage of a dropbox link to upload documents.*
14. How many adjusting entries did you have last year?
- a. 51*
15. Do you expect to have a single audit this year?
- a. No*
16. Could you please share a copy of the City's FY 2025 ACFR? If not yet issued, please describe any reasons for the delay.

*a. The FY25 financial statements have been delayed as a result of unforeseen challenges during the consultant-supported review process. We are collaborating with our consultants to address these items and anticipate completion shortly.*

17. Did the City have any findings for the FY 2025 audit? If so, could you please share the findings report?

*a. Audit has not been completed yet so this is undetermined.*

18. What is the City's preference with respect to a remote versus in-person audit?

*a. The City prefers remote, but will accommodate the selected firm to their preference.*

19. Are the majority of supporting documentation maintained electronically (e.g. PDF), such as checks, vendor invoices, cash receipts, timecards, personnel files?

*a. Yes*

20. Do you permit your external auditors to access the City's financial software remotely?

*a. Yes*

21. Does the City anticipate conducting interviews with proposing firms in-person or remotely?

*a. If interviews occur they will be conducted remotely*

22. Is there anything specific you are looking for in the successor auditors?

*a. A timely audit*

23. Are there any significant changes in operations expected for FY 2025-26?

*a. No*

24. Were there any significant events in 2024-25? Will there be any significant events in FY 2025-26?

*a. No*

25. Were there any new bond issues in the current year or any planned bond issuances in the coming years?

*a. No*

26. How many leases and subscription arrangements does the City have?

*a. 3 subscriptions and 13 leases*

27. Is there any litigation not included in the 2025 Financial Statements?

*a. No*

28. Do you currently have vacant or frozen positions within finance?

*a. No*

29. Was the FY 2025 audit performed remotely? If so, is the City open to continuing remote audits in the future?

*a. Yes it was done remotely and is open to remote audits.*

30. Will the City accept emailed submittals in lieu of hardcopies?

*a. Emailed submittals are acceptable.*

31. When do the City's books closed?

*a. October 31*

32. Is there any flexibility for the scheduling for the first year of the proposed engagement term?

*a. Yes, but the audit must be completed by March 31<sup>st</sup>.*

33. Has there been any turnover in management during the past year?

*a. No*

34. Has there been any turnover in accounting staff during the past year?

*a. No*

35. What accounting software do you use? Any plans for change?

*a. Tyler Munis ERP and no changes planned.*

36. Are any management letter comments outstanding from the prior year?

*a. No outstanding comments at this time.*

37. How many major programs are subject to a Single Audit?

*a. No programs currently are subject to a Single Audit.*

38. Any known or suspected fraud?

*a. No*

39. Are financial records available electronically?

*a. Yes*

40. Significant changes to operations or funding sources?

*a. No significant changes.*

41. Significant construction or capital projects?

*a. No significant capital projects that are not already included in budget.*

42. Any audits or inspections by regulatory agencies?

*a. No audits or inspections by regulatory agencies.*

43. Any changes to the governance structure of the City?

*a. No changes.*

44.

<p><b>SUBMITTAL REQUIREMENTS:</b></p> <p><b>1. General Requirements</b></p> <p>A. Submission of Proposals</p> <p>5. Executed copies of Proposer Guarantees and Warranties, attached to this request for proposals (Appendix B)</p>	<p><b>SUBMITTAL REQUIREMENTS:</b></p> <p>Delete item 1-A-5</p> <p><b>1. General Requirements</b></p> <p>A. Submission of Proposals</p> <p>5. <del>Executed copies of Proposer Guarantees and Warranties, attached to this request for proposals (Appendix B)</del></p>
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**NOTICE:** The Bidder shall SIGN and attach this addendum to his/her Proposal. No Proposal shall be considered unless this addendum is signed and attached thereto.

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**BIDDER SIGNATURE**

**DATE**