



Worcester County Administration Office
 1 West Market Street, Room 1103
 Snow Hill, MD 21863
 Ph. 410-632-1194 Fax 410-632-3131
 Email: nrice@co.worcester.md.us

Addendum # 2 Auditing Services

Date of Addendum: 3/20/25

NOTICE TO ALL BIDDERS AND PLANHOLDERS
<p>The Proposal Documents for the above-referenced Project are modified as set forth in this Addendum. The original Proposal Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is hereby made part of the Proposal Documents. Vendors will take this Addendum into consideration when preparing and submitting a Proposal and shall acknowledge receipt of this Addendum in the space provided in the Proposal Documents.</p>

PROPOSAL SUBMITTAL DEADLINE
<p>The Proposal submittal time has not been changed.</p>

1.0 – QUESTIONS AND ANSWERS	
<p>The following questions and answers are provided as a matter of information to clarify issues raised about the Proposal Documents.</p>	
Item	Questions and Answers
1.1	<p>Q. Is the incumbent allowed to bid? A. Yes</p>
1.2	<p>Q. Are there any improvements you would like to see in the audit process? A. We do not anticipate any changes in the audit process. We may request additional services which will be subject to an additional agreed upon procedures contract.</p>
1.3	<p>Q. What has been the timing of preliminary and final fieldwork the past two years and is that expected to remain the same for futures years? A. Preliminary mid-June to mid-July (approx. 3 days), onsite fieldwork mid-August until the end of September, Post fieldwork remotely as needed in October.</p>
1.4	<p>Q. Does the County prefer the audit be performed on-site, remote, or via a hybrid approach? A. We prefer onsite for the core work in late August and September but have used a hybrid approach successfully in the past for the other fieldwork.</p>
1.5	<p>Q. Are there any significant changes in operations in the current year vs. the prior year including changes in policies and procedures, personnel, or the reporting entity? A. No significant changes anticipated for FY25.</p>
1.6	<p>Q. Please comment and/or provide a listing of findings or comments made by the auditor to the governing body. Are copies of all auditor-submitted documents from the prior year available for review? (i.e., management letter, governance communication) A. The Auditors Communications Letter was provided with Addendum 1.</p>
1.7	<p>Q. Are there any planned changes to IT systems that would impact the scope of work? A. No plans to change for FY25, there have been discussions regarding an upgrade of our ERP system, but no decisions have been made.</p>
1.8	<p>Q. What were the prior year audit fees? Is this similar to the amount the County has budgeted for future years? A. The County does not release prior bid amounts during the bidding phase.</p>

1.9	<p>Q. How much time did the current audit firm spend on site vs. remote?</p> <p>A. Approximately 6 weeks on site and 3 weeks remote.</p>
1.10	<p>Q. What is the staffing makeup of the accounting department?</p> <p>A. Below are the Treasurer's Office and County Admin staff that interact with the auditors.</p> <p>Finance Officer Deputy Finance Officer Enterprise Fund Controller Tax Manager Accounting and Payroll Manager Accounting and Tax Supervisor Accounts Payable Specialist Budget Officer Senior Budget Accountant</p>
1.11	<p>Q. How are capital assets maintained?</p> <p>A. In New World accounting software</p>
1.12	<p>Q. Are all funds reported on the same accounting software (including fiduciary funds)?</p> <p>A. All funds are in New World accounting software except for Local Management Board and Department of Social Services.</p>
1.13	<p>Q. Was there any new/refinanced debt issued to this point in FY2025?</p> <p>A. No</p>

END OF ADDENDUM