



Ventura County Community College District

PURCHASING DEPARTMENT

DATE: December 13, 2024
TO: All Proposers
FROM: Ilene Mehrez, Director of Procurement and Contract Services
SUBJECT: Addendum 2 – RFP #697, Audit Services

*This addendum is hereby made part of the Contract Documents to the same extent as though it was originally included therein and takes precedence over the original documents. The outdated pages must be replaced with any updated and/or changed pages when submitting your proposal. **Acknowledge receipt of all addenda.***

Questions Received via email:

1. In your experience, what were the most challenging aspects of the audit process during the previous engagement?

Response: Operational challenges include the implementation of GASB over leases and SBITAs.

2. Could you please provide details on the audit fees incurred in the previous fiscal year (by services as described in the RFP)?

Response: The purchase order for the external audit services for fiscal year 2023-2024 totaled \$143,700.

3. If applicable, could you provide insights into the reasons behind the change in auditors from the prior fiscal year?

Response: As a general practice, VCCCD issues an audit RFP every five to six years.

4. Were there any disagreements or disputes with the prior auditor that we should be aware of?

Response: There were no disagreements or disputes with the prior auditor.

5. Is the scope of the services requested the same as last year?

Response: The scope of the RFP is for an external audit with an audit opinion over the financial statements, federal compliance, and state compliance. The prior auditors draft the financial statements as well as the supplementary information.



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6. What are the VCCCD's expectations with on-site versus remote work? Is the VCCCD open to working with auditors on a fully remote basis?

Response: VCCCD is open to on-site and remote services that lead to an effective and efficient audit. On-site and remote audit services were provided by the external auditors in the last six years.

7. Have the most recent audits of the District been conducted remotely? Going forward what is your preference for remote versus on-site work?

Response: The audit for the 2023-2024 fiscal year was conducted remotely. This is generally discussed as part of audit planning between the auditors and college district.

8. Is the June 30, 2024 audit report available yet? If not, please indicate if there are any expected compliance findings, or reportable control deficiencies anticipated based on results to date. If there are please provide context as to the findings.

Response: A draft audit report for the fiscal year 2023-2024 will be publicly available by Friday, December 13th. Here is the link: [Ventura County CCD Draft 12.11.24](#)

9. When are you typically ready to commence year-end fieldwork for the District?

Response: Year-end fieldwork typically occurs between mid to late September.

10. Are interim procedures performed and what is the District's preference for timing of interim work?

Response: Interim audit procedures typically occur between mid March to mid April.

11. Please specify if the Student Financial Aid testing occurs at a different time than the rest of interim and any preferred timing for SFA procedures.

Response: Student Financial Aid testing typically occurs between late June to early July.

12. Is the current audit firm invited to bid in the RFP or are you requiring rotation?

Response: All interested audit firms are invited to apply. Rotation of audit firms is not required within the district's local policy.



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13. Are there any financially significant information systems conversions, or significant changes in internal controls, reporting structure, or operating strategies from 2024 anticipated in FY 2025?

Response: None noted.

14. Are there any plans for the District to issue general obligation bonds or other debt within the next fiscal year? If so when and what type and approximate amount.

Response: The District is exploring opportunities for general obligation refunding to maximize taxpayer savings. There are currently no plans to issue new general obligation bonds or other debt.

15. Are the financial records centralized in the District office, or, is there decentralization among the individual colleges?

Response: A majority of financial records are centralized in the District office.

16. Are student financial aid records and functions centralized at the District office level or is SFA program administration decentralized at the individual colleges?

Response: The SFA program administration is decentralized at the individual colleges with some centralized functions at the District office.

17. What were the most recent period's audit fees?

Response: The purchase order for the external audit services for fiscal year 2023-2024 totaled \$143,700.

18. Does the College require a separate bond audit and is that included within the scope of the RFP?

Response: The District does not currently require a separate bond audit. A separate bond audit is outside the scope of this RFP.

19. Is the College open to the audit being performed remotely or in a hybrid-format?



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Response: VCCCD is open to on-site, hybrid, and remote services that lead to an effective and efficient audit. On-site, hybrid, and remote audit services were provided by the external auditors in the last six years.

20. Were there any significant changes in operations in the past fiscal year?

Response: None noted.

TENTATIVE SCHEDULE

Issue Request for Proposal	Thursday, November 21, 2024
Last day for Questions	Monday, December 9, 2024, 3:00 pm
Responses to Questions	Friday, December 13, 2024
Proposal due date	Tuesday, January 7, 2025, 3:00 pm
Interviews	Week of January 13, 2025 (TBD)
Recommend auditor to Governing Board	February board date
Award Contract	February after board

District will accept online proposals for RFP #697 proposal must be emailed no later than 3:00 p.m., Tuesday, January 7, 2025 to purchasing@vcccd.edu . District is not responsible for third-party or internet delays.

Email Subject line must read : RFP 697 for Ilene Mehrez

Name, phone, and address of individuals(s) who are available to respond to questions that may arise regarding this RFP.

Ilene Mehrez
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or by email at imehrez@vcccd.edu



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***Please provide acknowledgment of all Addendums SEE ACKNOWLEDGEMENT OF BID
ADDENDA FORM in RFP packet/document.***

End of Section