


COLLETON COUNTY, SOUTH CAROLINA, a body politic and corporate and a political subdivision of the State of SC	MAIL TO: Finance-Purchasing ATTN: Ms. Stacy Langdale PO Box 157 Walterboro, SC 29488	
REQUEST FOR PROPOSAL	HAND CARRY TO: Purchasing Office, Room 208A Harrelson Building, 31 Klein Street Walterboro, South Carolina 29488	
Proposals will be accepted until 2:00 PM, Wednesday, February 24, 2010	TELEPHONE NO. (843) 549-5716	
Then Publicly Opened in Room 208	PROPOSAL NUMBER: FIN-05 Auditing Services	

This amendment is effective as of February 19, 2010.

RFP FIN-05 must be further revised and clarified. The following is a list of questions and answers asked by potential bidders:

1. How many audit entries were proposed by the audit firm in conjunction with the June 30, 2009 engagement?
 - a. **Determining this information at this point in time would be cost prohibitive for the county. This information can be obtained by an onsite visit to Colleton County as provided for in the RFP.**
2. Were all adjustments proposed by the audit firm recorded by the County?
 - a. **Determining this information at this point in time would be cost prohibitive for the county. This information can be obtained by an onsite visit to Colleton County as provided for in the RFP.**
3. Were all adjustments proposed by the audit firm recorded by the County?
 - a. **All proposed audit adjustments were recorded by the county.**
4. Can we obtain a copy of the accounting assistance and audit entries in conjunction with the June 30, 2009 engagement?
 - a. **This information can be obtained by an onsite visit to Colleton County as provided for in the RFP.**
5. Have there been any disagreements with the current auditor of the County?
 - a. **There have been no disagreements with the current auditor of the County.**
6. Does the County have any information related to the time incurred by the current audit firm to perform the June 30, 2009 engagement? If yes, please provide us with a summary of your understanding of the time required to complete the following areas of the engagement?
 - a. **The County has no information related to the time required to complete the engagement.**
7. Are the capital asset records maintained by the County or the current auditor?
 - a. **The capital Asset records are maintained by the County.**
8. If the capital asset records are maintained by the current auditor, will the detail be available in electronic format (excel)?
 - a. **The capital asset records are maintained by the County.**
9. Have there been any irregularities or instances of fraud at the County that may impact the nature timing and extent of auditing procedures for the June 30, 2010 engagement?
 - a. **To our knowledge, there have been no irregularities or instances of fraud at the County that would impact the nature, timing, and extent of auditing procedures necessary.**
10. Were there any difficulties in performing the 2009 engagement either by the County or by the audit firm?
 - a. **The only difficulty encountered during the audit was that the finance director in place at the time resigned which left an inordinate amount of work left for the remainder of the accounting staff to accomplish.**
11. Was a management letter issued in connection with the June 30, 2009 engagement? If yes, can we obtain a copy?

- a. There was no management letter issued in connection with the June 30, 2009 engagement.
- 12. Was a SAS 112 letter issued to the County in connection with the June 30, 2009 engagement? If yes, can we obtain a copy?
 - a. An SAS 112 letter was not issued to the County. A copy of the letter can be obtained with an onsite visit to the County as provided for in the RFP.
- 13. Was a SAS 114 letter issued in connection with the June 30, 2009 engagement? If yes, can we obtain a copy?
 - a. A SAS114 letter was issued in connection with the June 30, 2009 engagement.
- 14. When will a finalized trial balance be made available for year-end fieldwork?
 - a. A finalized trial balance will be available on or around September 10, 2010.
- 15. When could interim procedures be performed?
 - a. Interim procedure could be performed starting May 10 or 30 days after the award of the contract whichever comes later.

This amendment will not require any alterations to the time of the original proposal opening; therefore, proposals will still be accepted until 2:00 PM, Friday, February 24, 2010.

All questions should be provided in writing or by e-mail to Deron Smith, Finance Director (dsmith@colletoncounty.org). County will review all questions. Answers to questions received that would change and/or clarify this solicitation will be provided in writing to all responding firms.