

# **CSP# 18-009**

## **Questions & Answers**

1. What is the reason for the change in auditors and is the current auditor to be considered in the evaluation if they chose to submit a proposal?

The District is going out for a CSP because the current CSP has expired. The current auditor will be considered if they choose to submit a proposal.

2. What amount of time has the auditor spent in the district performing the fieldwork?

Our current auditors come out for preliminary audit work for 2 days in May.  
The current auditors then come out for 3 days in August. There could be a 4th day but that is may just be one person.

3. What are the working space arrangements if the auditor has 5 staff personnel on site?

The financial services hallway has a project room that is located across from the Director of Accounting and next to the Executive Director of Financial Services office with a table that seats eight.

4. What are the audit fees for the previous three years? Has the audit scope for the district changed in this 3 year period such as entering into a capital projects program?

2017/18 - \$39,360  
2016/17 - \$44,470  
2015/16 - \$21,620

2016/17 we changed fiscal years to July 1st

5. Any changes in the types of investments since 6/30/18?

No

6. Are there any significant construction projects planned for 2018-19? If so, please provide a brief explanation of each and how they will be financed.

We are currently starting a renovation project at IMMS that will be paid for out of fund balance.

7. Are there any significant changes in federal expenditures in 2018-19 as compared to 2017-18 relative to the Single Audit?

No

8. What major services are outsourced, if any?

Food Service

9. Is the accounting for the Activity Funds (Student and Campus) centralized or Decentralized?

Both student and campus activity funds are centralized.

10. Who will be responsible for maintaining the depreciation schedule?

The current auditors maintain the depreciation schedule for CISD.

11. Who will be responsible for maintaining the amortization schedules for the bonds, accreted interest, loss on refunding, etc.?

The current auditors help the Executive Director of Financial Services when CISD refunds bonds with the journal entry.

12. What audit schedules, etc. has the District historically provided the auditors?

The District provides information for the schedules but doesn't provide an actual schedule.

13. Was a management letter issued in the prior year? If so, may we get a copy of the letter?

Yes, it is attached

14. How many and what types of audit adjustments were made in the prior year, and are they typical?

There was an extra amount of audit adjustments last year due to some issues with the receivables in federal funds. This has been corrected and will not be an issue going forward. The current auditors provide all of the GASB audit adjustments for the District.

15. Are there any concerns or issues we should be aware of that are not listed above?

No

16. would you provide the dollar amount that the District paid the external auditor for the year ended June 30, 2018?

2017/18 - \$39,360

17. What software does your District use for payroll and general ledger accounting?(Taxis, Skyward, Other)

Skyward

18. Do you have multiple staff members that perform payroll, accounts payable, and general ledger work and if yes please indicate each position and the number of years' experience that each person has at their current position?

Executive Director of Financial Services - 4 years at CISD (15 years total)

Executive Secretary to Financial Services - 11 years

Accounting Clerk - 2 years

Payroll/Benefits Clerk - 4 months

Director of Accounting - 3 years

Purchasing Clerk - 1 year

Accounts Payable Clerk - 1 year

19. The dollar amount paid for the previous years audit. This information will help to provide the District with a reasonable audit proposal.

2017/18 - \$39,360

20. Has there been or do you anticipate any bond issues or bond refundings in the 18/19 fiscal year?

CISD refunded bonds in the 17/18 fiscal year and we do not anticipate refunding any this year. CISD does not anticipate any bond issues during the 18/19 fiscal year.

21. What construction projects will be started/completed during the 18/19 fiscal year and what are the budgeted expenditures for construction?

CISD is currently renovating the Irma Marsh Middle School. The anticipated cost for the project is \$28 million all out of fund balance to be completed by fiscal year 2020/2021.

22. How long has your current auditor been performing the annual audit?

The current auditor has been performing the annual audit since the 1996/97 fiscal year.