



COORDINATING COMMITTEE

PUR-1598
ADDENDUM NO. 2

REQUEST FOR PROPOSALS
REGARDING QUALIFICATIONS & EXPERIENCE/
TECHNICAL PROPOSALS AND PRICE PROPOSALS

INDEPENDENT AUDITING SERVICES

DATE: Thursday, February 10, 2023

PROPOSALS DUE: Wednesday, February 22, 2023
4:00 P.M.(EDT/EST)

To Proposers:

This Addendum is hereby made a part of the Contract Documents on which all proposals will be based and is issued to correct and clarify the original documents.

Please acknowledge receipt of this Addendum at the appropriate space on the Proposal Form. This Addendum consists of two (2) pages.

NOTE: All Proposers must enter the Washington County Administration Complex through either the front door at the 100 West Washington Street entrance or through the rear entrance (w/blue canopy roof) which is handicap accessible and must use the elevator to access the Purchasing Department to submit their proposal and/or to attend the Pre-Proposal Conference. Alternate routes are controlled by a door access system. The general public will be subject to wand search and will be required to remove any unauthorized items from the building prior to entry. Prohibited items include but are not limited to: Weapons of any type; Firearms, ammunition, and explosive devices; Cutting instruments of any type - including knives, scissors, box cutters, work tools, knitting needles, or anything with a cutting edge, etc.; Pepper spray, mace or any other chemical defense sprays; and Illegal substances.

ITEM NO. 1: *Inquiry:* Please provide the fees paid to SB & Company for each service provided in FY22 (audit, agreed-upon procedures, preparation of federal and state required schedules, etc.)

Response: The following are the fees paid to SB & Company for services provided in FY'22: Audit \$65,619; Ag Center 990 - \$562; Golf Course 990 - \$562; Detention Center Procedures \$2,026; CFO landfill letter \$845; Ag Land Transfer tax schedule \$1,126; 9-1-1 audit \$3,939; School Health Based program \$3,152 for a total of \$77,831.

ITEM NO. 2: *Inquiry:* Please provide a list of the FY22 audit adjustments and note if there were any anomalies in FY22 that would be different from other years (i.e. are there generally more of less audit adjustments).

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Independent Auditing Services

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Response: There were no adjustments made by the auditors for FY'22.

ITEM NO. 3: Inquiry: Please provide any communications provided by SB & Company regarding internal control deficiencies noted during the audit.

Response: There were no internal control deficiencies noted by SB & Company.

ITEM NO. 4: Inquiry: Please provide a copy of the 2022 Single Audit, including Schedule of Expenditures of Federal Awards and related reporting

Response: The Single audit has not been completed. See attached "A" to this addendum for the Schedule of Expenditures.

ITEM NO. 5: Inquiry: What is the County's preferred method of conducting audit field work: onsite, or remote?

Response: Both onsite and/or remote work are acceptable methods of conducting audit field work.

ITEM NO. 6: Inquiry: Who handles the GASB 34 related items (i.e. we understand the County will not be recording the entries; however, is that information compiled and provided by the County to the auditors)?

Response: The County compiles the information, prepares a spreadsheet that starts with a beginning balance, shows the required adjustments, and then an ending balance.

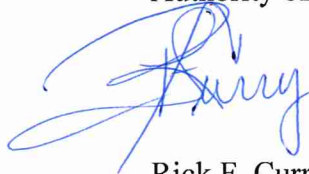
ITEM NO. 7: Inquiry: Does the County maintain lease calculations for GASB 87 reporting?

Response: Yes, the County uses DebtBook software to maintain lease calculations.

ITEM NO. 8: Inquiry: Who will handle the GASB 96 implementation of Subscription Based Information Technology Arrangements?

Response: The Senior Accountant for the Washington County Department of Budget and Finance will use DebtBook to implement GASB 96.

Authority of:



Rick F. Curry, CPPO
Director of Purchasing

(NOTE: The wording of all "Inquiries" submitted are displayed exactly as received.)

9/1/2022	Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Grantor or Pass-Through Entity Identifying Number	Award Year (FFY)	Fund	BOCC Identifying Number	FY22 FEDR Funded Expenditures	Amounts Provided to Subrecipients
DIRECT EXPENDITURES OF FEDERAL AWARDS:								
Department of Justice								
	2020 USDOJ Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1380	2020	10	GRT111	16,919.00	
	2020 Edward Byrne Memorial Justice Assistant Grant	16.738	2020-DJ-BX-0589	2020	10	GRT109	15,916.00	
	NTF - City / County Reserve - Equitable Sharing Program	16.922	Various		10	GRT905	54,754.00	
	Organized Crime Drug Enforcement Task Forces Program (OCDETF)	16.Unknown	MA-MD-0737		10	GRT012	992.00	
	Organized Crime Drug Enforcement Task Forces Program (OCDETF)	16.Unknown	MA-MD-0738		10	GRT012	8,935.00	
	DEA	16.Unknown			10	GRT013	9,641.00	
	Total Department of Justice						107,157.00	
Department of Transportation								
	Airport Coronavirus Response Grant Program	20.106	AIP-3-24-0019-066-2021	2021	45	GRT097	409,032.00	
	Airport Rescue Grant	20.106	AIP-3-24-0019-067-2022	2022	45	GRT099	992,214.00	
	Airport Runway 9/27 Rehabilitation	20.106	AIP-3-24-0019-063-2020	2020	35	RUN018	18,249.00	
	Taxiway F Rehabilitation	20.106	AIP-3-24-0019-065-2021	2021	35	RUN019	251,410.00	
	Total Department of Transportation						1,670,905.00	
Department of Homeland Security								
	TSA - Enhance Cleaning	Unknown		2020	10	BIL194	25,724.00	
	Total Department of Homeland Security						25,724.00	
Department of the Treasury								
	Coronavirus State and Local Fiscal Recovery Funds / American Rescue Plan Act	21.027		2021	10	GRT250	4,743,854.00	
	American Rescue Plan Act - Convention and Visitors Bureau	21.027		2021	10	GRT253	500,000.00	
	American Rescue Plan Act - Grant Manager for ARPA	21.027		2021	10	GRT255	4,056.00	
	Total Department of the Treasury						5,247,910.00	
TOTAL DIRECT FEDERAL EXPENDITURES							7,051,696.00	
INDIRECT EXPENDITURES OF FEDERAL AWARDS:								
Department of Housing and Urban Development								
Passed Through Maryland Department of Housing and Community Development								
	Horizon Goodwill	14.228	MD-19-CD-8	2019	24	GRT404	36,708.00	36,708.00
	Total Department of Housing and Urban Development						36,708.00	
Department of Justice								
Passed Through Governor's Office of Crime Control & Prevention								
	GOCCP Involved Parents Program	16.812	2018-CZ-BX-0001	2018	10	GRT120	33,406.00	
	GOCCP Mindful Gardening Program at DRC	16.738	2018-MU-BX-0215	2018	10	GRT123	20,350.00	
	Total Department of Justice						53,756.00	
Department of Transportation								
Passed Through The Maryland State Highway Administration								
	Highway Planning and Construction - Old Roxbury Road Bridge	20.205	WA264ZM1	2016	30	BRG020	43,966.00	
	Highway Planning and Construction - Crystal Falls Drive Bridge	20.205	WA394M21	2017	30	BRG030	14,813.00	
	Highway Planning and Construction - Keedysville Road Bridge	20.205	WA396ZM1	2016	30	BRG072	3,667.00	
	Highway Planning and Construction - Halfway Blvd Bridges	20.205	WA400ZM1	2017	30	BRG083	15,131.00	
	Total Department of Transportation						77,577.00	
Passed Through Maryland Department of Transportation								
	Metropolitan Transportation Planning Grant HEPMPO	20.505	FY2022 UPWP	2022	29	HEPMPO	463,539.00	
	Federal Transit Formula Grants "JOBS"	20.507	WA125307O2022	2022	44	GRT070	933,541.00	
	CARES Act - Transit / Operational	20.507	WA12CARE2020	2020	44	GRT096	405,072.00	
	WCT- Transit Buses	20.507	WA125307C2018	2018	34	VEH003	447,086.00	
	WCT- Transit Buses	20.507	WA125339C2018	2018	34	VEH003	495,773.00	
	WCT- Transit Buses	20.507	WA125339C2019	2019	34	VEH003	398,400.00	
	WCT - Small Bus Replacement	20.526	WA125339C2021	2021	34	VEH005	69,762.00	
	CARES Act - Preventive Maintenance	20.507	WA12CARE07C2020	2020	34	EQP070	299,336.00	
	Total Department of Transportation						3,512,509.00	
	Total Department of Transportation						3,590,086.00	
Department of the Treasury								
Passed Through Washington County Health Department								
	CARES Act - PR Campaign	21.019		2021	10	GRT212	20,162.00	
	Total Department of the Treasury						20,162.00	
Passed Through Department of Housing and Community Development								
	Emergency Rental Assistance Program Grant - CAC	21.023	ERA0386	2021	24	GRT406	9,080,615.00	9,070,259.00
	Emergency Rental Assistance Program Grant - CAC II	21.023	ERAE0073	2021	24	GRT407	6,491,192.00	6,490,121.00
	Total Department of Housing and Community Development						15,571,807.00	
Passed Through Maryland Department of Commerce								
	MD RELIEF Act - Online Sales and Telework Assistance	21.027		2021	10	GRT215	125,164.00	
	Total Department of the Treasury						125,164.00	
	Total Department of the Treasury						15,717,133.00	
Department of Health and Human Services								
Passed Through Maryland Department of Human Resources								
	Child Support Enforcement Administration	93.563	CSA-CRA-21-041	2021	10	GRT014	54,720.00	
	Child Support Enforcement Administration	93.563	CSA-CRA-22-041	2022	10	GRT014	192,050.00	
	Total Department of Health and Human Services						246,770.00	
Executive Office of the President								
Passed Through Mercyhurst University								
	High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G21WB0004A		10	GRT011	3,015.00	
	High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G22WB00004A		10	GRT011	6,452.00	
	Total Executive Office of the President						9,467.00	
Department of Homeland Security								
Passed Through Maryland Emergency Management Agency								
	Law Enforcement Officer Reimbursement (TSA-AIRPORT)	97.090	70T02021T6114N048	2021	45	Airport	12,440.00	
	FEMA - Covid-19 Cleaning	97.036	FEMA-4491-DR-MD	2020	10	BIL194	232,306.00	
	Assistance to Firefighters Grant - Halfway	97.044	EMW-2019-FG-08894	2019	10	GRT065	143,636.00	
	Emergency Management Performance Grant FFY20 "EMPG"	97.042	EMP-2020-EP-00002-S01	2020	10	GRT071	66,232.00	
	Emergency Management Performance Grant FFY21 "EMPG"	97.042	EMP-2021-EP-00003-S01	2021	10	GRT078	23,333.00	
	Homeland Security Grant Program- FFY2019	97.067	EMW-2019-SS-00064-SHSP	2019	10	GRT051	186,175.00	
	Homeland Security Grant Program- FFY2021	97.067	EMW-2021-SS-00047-SHSP	2021	10	GRT052	27,123.00	
	Homeland Security Grant Program-FFY2020	97.067	EMW-2020-SS-00010-SHSP	2020	10	GRT059	66,506.00	
	Total Department of Homeland Security						757,751.00	
Passed Through Federal Emergency Management Agency								
	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2019-FF-01195	2020	10	SAFER	2,285,804.00	
	Total Department of Homeland Security						2,285,804.00	
	Total Department of Homeland Security						3,043,555.00	
TOTAL INDIRECT EXPENDITURES OF FEDERAL AWARDS							22,697,475.00	
TOTAL EXPENDITURES OF FEDERAL AWARDS							29,749,171.00	15,597,088.00