|   | **Lexington County School District One**     | Solicitation Number:Date Issued:Procurement Officer:Phone:E-Mail Address: | **PT2024.3****02/13/2024****Elizabeth Marsh, CPPB, NIGP-CPP****803-821-1176****emarsh@lexington1.net** |
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| **AMENDMENT OF SOLICITATION** |
| AMENDMENT/MODIFICATION NO: **One** |
|  1. ISSUED BY: **Lexington County School District One** **100 Tarrar Springs Road, Procurement Office** **Lexington, South Carolina 29072** **Attn: Elizabeth Marsh, Director of Procurement**  |
| 2. CONTRACTOR’S NAME AND ADDRESS: | 3. AMENDMENT OF SOLICITATION NO.: **# PT2024.3** |
| 4. THIS BLOCK APPLIES ONLY TO AMENDMENTS OF SOLICITATIONS:THE ABOVE NUMBERED SOLICITATION IS AMENDED AS SET FORTH IN BLOCK 5.  |
| 5. DESCRIPTION OF AMENDMENT: **Vendor questions and district responses beginning on page 2.** |
| **6. [X**] CONTRACTOR/OFFEROR IS TO SIGN THIS DOCUMENT AND SUBMIT WITH THEIR RESPONSE TO THE SOLICITATION. FAILURE TO RETURN WITH BID MAY RESULT IN REJECTION OF YOUR OFFER. |
| 7. CONTRACTOR’S SIGNATURE  BY :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  (SIGNATURE OF AUTHORIZED REPRESENTATIVE)9. DATE SIGNED :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  | 8. CONTRACTOR’S NAME AND ADDRESS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  |
| 10. LEXINGTON SCHOOL DISTRICT ONE  BY:   (SIGNATURE OF AUTHORIZED REPRESENTATIVE)12. DATE SIGNED:\_\_\_\_\_02/13/2024\_\_\_\_\_\_\_\_   | 11. NAME AND TITLE OF AUTHORIZED REPRESENTATIVE**Elizabeth Marsh, CPPB, NIGP-CPP****Director of Procurement**  |

**AMENDMENT**

**Vendor Questions and District responses:**

Question 1 Were there any adjustments made by the auditor in the prior year? If so, can we please get a copy of them?

District Response: No adjustments were made by the auditor in the prior year. However, it's important to note that the auditor does prepare the GASB (Governmental Accounting Standards Board) journal entries.

Question 2 What was the financial statement audit fee for the previous two years? What was the base fee vs any additional billings?

District Response:

Audit fees (District and Foundation): FY23 $29,500, FY22 $29,250

Tax return preparation fees (Foundation and School Facilities Corporation): FY23 $2,000, FY22 $2,000 Annual Workshops/Training Seminars: FY23 $1,000, FY22 $1,000

All base fees with no additional billings.

Question 3 What was the procurement audit fee for the prior two years?

District Response: FY23 $4,250, FY22 $4,250

Question 4 Has the district’s finance team experienced any turnover over the previous two years?

District Response: The Chief Financial Officer assumed the role at Lexington One on July 1, 2022, and the Finance Director commenced duties on February 6, 2023. They both held equivalent responsibilities in their respective roles at their previous school districts.

Question 5 Is there any reason in particular you are looking for a new auditor?

District Response: The conclusion of the contract term necessitates initiating a competitive bidding process

Question 6 Do you have any preference on the audit procedures being performed on-site vs. remotely?

District Response: The preference is for on-site audit procedures in cases where there are substantial paper documents to review. This helps to avoid administrative time spent on scanning information for the auditor. However, for all other aspects, conducting the audit remotely is entirely acceptable.

Question 7 Does the finance team provide lead sheets that tie to the trial balance for the audit?

District Response: The District provides the following lead sheets:

1. Receivables
2. Prepaids
3. Fixed Assets
4. Accounts Payable
5. Accrued Payroll Liabilities
6. Compensated absences
7. Construction Payable and Commitments
8. Debt
9. Tax Revenue, Receivables and Deferred Revenue
10. Payment to County Reconciliations (includes state and federal revenue)
11. Schedule of Expenditures of Federal Awards

Question 8 Are the books completely closed prior to audit work beginning, or is the auditor expected to assist in the year-end close process?

District Response: The books are expected to be completely closed prior to the commencement of audit work. The auditor is neither expected nor permitted to assist in the year-end close process.

Question 9 Are there any recommendations in the financial statements or was a management letter provided in the previous two audit periods? If so, may we please obtain a copy of them?

District Response: There were no recommendations from the June 30, 2023 audit. However, there were two findings as noted in the Annual Comprehensive Financial Statements for June 30, 2022. Each of the findings were corrected during fiscal year 2023.

Question 10 Can you please list the skills, knowledge, and experience (“SKE”) of your finance team?

District Response: Refer to the last page in the solicitation for key personnel experience. The Finance team includes four CPA’s on staff, possessing the essential skills, knowledge, and experience required to ensure the fair presentation in the financial statements and underlying financial data.

Question 11 What accounting software does the District use?

District Response: Business Plus

**End Amendment**