



City of Tigard

FINANCE AND INFORMATION SERVICES

Request for Proposals

ADDENDUM #2

PROFESSIONAL AUDITING SERVICES

Bids Due: Tuesday, March 1, 2016

Addendum Issue Date: Monday, February 22, 2016

Submit Bids To: City of Tigard – Contracts & Purchasing Office
Attn: Joe Barrett, Sr. Management Analyst
13125 SW Hall Blvd.
Tigard, Oregon 97223

Direct Questions To: Joe Barrett, Sr. Management Analyst
Phone: (503) 718-2477
Email: joseph@tigard-or.gov

Project Manager: Cara Fitzpatrick, CPA, Assistant Finance Director
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Clarifying and Additional Information

Below is the City's response to additional significant questions that have been received with regards to the Request for Proposals for Professional Auditing Services.

- **What is the nature of the city's internal control documentation?**

The city's documentation over internal controls has been done in connection with the external audit primarily in Word documents or Excel worksheets. Certain processes and systems have more robust internal control documentation than others.

- **What is the nature of audit workpapers and supporting documentation needed for the audit?**

Audit workpapers are prepared electronically, primarily using Word or Excel. Supporting documentation (cash receipts, journal entries, accounts payable, etc.) is generally provided in hard copy. Electronic files for the audit are uploaded by management to the external auditors through a secure website set up by the auditors.

- **Does the city's accounting system have the capability to provide general ledger data electronically and/or subledger activity?**

As part of the audit requests, the city provides the entire general ledger detail records from the accounting system for the fiscal year downloaded to Microsoft Excel. The trial balance is downloaded from the accounting system into Microsoft Excel to provide to the auditors.

- **How does the city prepare the CAFR?**

The city's Financial Operations team and the Assistant Finance Director prepare the CAFR. The city uses the accounting system's custom reporting capability to prepare the all CAFR financial statements and schedules, except for the statistical section and other schedules. Footnotes, MD&A and the Transmittal letter are prepared in Microsoft Word. The final CAFR product is then printed to a pdf file for page numbering. The city's in-house design team produce the final bound CAFR product.