



**CHABOT-LAS POSITAS  
COMMUNITY COLLEGE DISTRICT  
PURCHASING DEPARTMENT**

January 31, 2020

**Addendum No. 1  
REQUEST FOR PROPOSAL: 19/20-11  
INDEPENDENT AUDIT SERVICES**

To: All Prospective Bidders

This Addendum One (1) is issued to incorporate the following changes, additions or deletions to the RFP 19/20-11 document. Any modifications/changes made by this addendum affect only the portions or paragraphs specifically identified herein; all remaining portions of the RFP 19/20-11 to remain in force. It is the responsibility of all responders to conform to this addendum.

**A. Clarification:**

The following questions was submitted for the above-mentioned Request for Proposal prior to the deadline and are hereby answered in this addendum.

1. Can you please provide the most recent audited Financial Statements for Chabot-Las Positas College Foundation?

***Answer: Yes. Please refer to the Purchasing Website at:***

***<http://www.clpccd.org/business/RFP-2-12.php>***

***[Refer to: RFP 19/20-11 Independent Audit Services Attachment/B.](#)***

2. If this is a first year audit for Chabot-Las Positas Colleges Foundation, can you please provide the internal financial statements, including a schedule of endowments and restricted accounts held by the Foundation?

***Answer: This is not the District's first year audit.***

3. Is the District's accounting department responsible for processing financial transactions for Chabot-Las Positas College Foundation?

**Answer: The District's Accounting Department is responsible for recording all financial transaction for the Foundation in Quickbooks.**

4. Was the prior Auditor invited to bid or is the District required to rotate Auditors this year?

**Answer. Yes, the prior Auditor was invited to bid, also. The prior Auditor contract was seven (7) years.**

5. May we obtain an electronic copy of the following 2019 audit reports under the scope of services?

- a. Friends of Chabot College Foundation
- b. Chabot-Las Positas College Foundation

**Answer: Yes. You may down load a copies of both audit reports at:**  
<http://www.clpccd.org/business/BusinessServicesPurchasing.php>

**Please refer to the Attachment (A) for Friends of Chabot College Foundation and Attachment (B) for Chabot-Las Positas College Foundation.**

6. What were the itemized audit & tax fees for the 6/30/19 audit? Was last year's scope the same as stated in the RFP?

**Answer: The Scope of the Audit was same. The itemized audit tax fees for 6/30/19 are referenced below:**

- |  |                                      |
|--|--------------------------------------|
| a. Friends of Chabot College Foundation                  | \$10,400                             |
| b. Measure A Financial Statements and Performance Audit  | \$10,500                             |
| c. Measure B Financial Statements and Performance A      | \$10,500                             |
| d. District audit including Federal and State compliance | \$73,000                             |
| e. 6/30/18 Chabot-Las Positas Colleges Foundation        | \$11,000 (plus \$1,500 for form 990) |

7. How many audit adjustments were made in the previous audit, if any?

**Answer: None**

8. Were any client-prepared entries given to the auditors after the year-end fieldwork had started? If so, how many?

**Answer: Yes. Eleven (11) in 2019. None in 2017 and 2018.**

9. When does the District prepare/provide the BTA (full accrual) financial statements to the auditors or does the District request the auditors to prepare these entries?

**Answer: The District provides for final audit fieldwork, including financial statements and trial balance.**

10. Has there been any significant changes in management in the past year and/or in the Districts finance/accounting department?

**Answer: Yes. The following personnel changes has occurred.**

- a. Lorenzo Legaspi, Vice Chancellor, Business Services retired 6/30/2018 (Legaspi named Interim Chancellor from 6/1/2018 to 6/30/2018).
- b. Ronald Gerhard hired as Vice Chancellor, Business Services 6/1/2018 (Ronald Gerhard named Interim Chancellor from 1/22/2019 through 8/22/2020).
- c. Douglas Roberts, Acting Vice Chancellor, Business Services from 3/11/2019 through 8/20/2020.
- d. No changes to the following positions: Director, Business Services; Assistant Director Business Services, Accounting Supervisor; Accountant II positions and Account I positions.

11. Were there any difficulties encountered in completing the previous year audit?

**Answer: No.**

12. Were there any problems completing the close of the books and preparing for the audit?

**Answer: The District spent a lot of time cleaning up grants related to the Economic Development and Contract Education. This contributed to the 11 journal entries as referenced above in item #8. An Accountant II has been assigned to monitor and review these grants. However, the District does not expect this to be an issue going forward.**

***All other terms and conditions remain unchanged.***

Marie Hampton, Purchasing and Warehouse Services  
Chabot-Las Positas Community College District