

Q1. Typically, how what is the size of the teams on site for interim and final fieldwork? Is your team okay with the size of the teams or do you think that needs to be decreased in order to provide less pressure on your team or increased in order to finish fieldwork sooner?

A1. The size and resources for fieldwork should be planned and determined by the responding firm in order to meet the standards and the deadline for the audit completion/report presentation to the City Council.

Q2. Has there been any significant turnover in the finance staff in the current fiscal year?

A2. No. A staff resigned last year for personal reasons and that vacancy has been filled.

Q3. Is there any planned software changes or updates planned between now and the time of performing the audit?

A3. No changes are planned to the City's accounting software between now and fiscal year end.

Q4. Was there a management letter issued in prior year? If so, can you provide it?

A4. Yes, no material or significant findings. A copy of the management letter will be provided to the selected audit firm.

Q5. How many adjustments resulted from last year's audit? What were the adjustments for?

A5. Two. One for pension related recognition of deferred inflows/outflows and another for reducing the liability amount for health insurance at year-end.

Q6. Can you provide the audit fees for the past three years?

A6. Would not be appropriate at this time.