

Appalachian Regional Commission FY 2021 Financial Statement Audit FAQs #1

1. **General Question** – If possible, would the government please provide the level of effort for the fiscal year (FY) 2020 audit?

Response: No

2. **General Question** – Would the government please provide the fees for the FY 2020 audit?

Response: No

3. **Section 2: Statement of Work, 2.3.1: Tasks, Task 5 - Reporting (p. 6)** – The solicitation states that the contractor will issue an opinion for the FY 2020 and FY 2021 financial statements. However, unless the incumbent is the successful bidder, another firm will have audited the FY 2020 statements. Is it acceptable for the successful bidder, if other than the incumbent, to reference the predecessor auditor's audit opinion, rather than issuing an opinion on the FY 2020 statements, which would require a re-audit?

Response: Yes, the successful bidder may reference predecessor auditor's audit opinion.

4. **Section 2: Statement of Work, 2.4: Deliverables (p. 7)** – This section lists Deliverable No. 5 as the "External Peer Review Report," due two weeks from date of award; however, Section 4.1, Quotation Preparation Instructions, Technical Factor 1, Section 2 Peer Review indicates that offerors must submit their peer review report as part of the proposal submission package. Would the government please clarify whether the peer review report is a post-award requirement, or whether offerors should include their peer review report in their proposal submission package?

Response: The peer review report should be part of the proposal submission package.

5. **Section 2: Statement of Work, 2.6: Government Furnished Property (p. 8)** – The solicitation discusses on-site work. Would the government please share its policy regarding on-site work during the pandemic? If remote work is acceptable, how will the contractor gain access to the ARC network?

Response: ARC is controlling access to the building and limiting the number of people in the building at one time. The auditors will be provided remote access to ARCNet.

6. **Section 2: Statement of Work, 2.11: Audit Team Personnel (p. 10)** – Would the government please clarify whether:

- a. It requires offerors to identify personnel for all positions proposed?

Response: Yes.

- b. All labor categories listed in Section 2.11 are considered key and are subject to the requirements of the Substitution of Audit Team Personnel subsection? **Response:** Yes.

7. **Section 2: Statement of Work, 2.11: Audit Team Personnel (p. 10):** Would the government please clarify whether offerors are allowed to add additional labor categories in accordance with their GSA Multiple Award Schedule (MAS)?

Response: Yes

8. **Section 2: Statement of Work, 2.11: Audit Team Personnel (p. 10):** Would the government consider any other professional certifications or graduate-level degrees for personnel at the Supervisory/Audit Manager and Senior Auditor positions in lieu of a CPA or CIA, such as a the Certified Government Financial Manager (CGFM) or Certified Information Systems Auditor (CISA) certifications?

Response: Yes

9. **Section 4: Quotation Preparation Instructions, 4.1: Quotation Preparation Instructions (p. 13):** Would the government allow offerors to use less-than-12-pt font in headers, footers, tables, and graphics?

Response: No

10. **Section 4: Quotation Preparation Instructions, 4.1: Quotation Preparation Instructions (p. 13):** Would the government please confirm that offerors may include additional front matter such as a table of contents and a cover letter, and that this front matter is excluded from the page limits?

Response: A table of contents is excluded from page limits. A cover letter is included in page limits.

11. **Section 4: Quotation Preparation Instructions, 4.1: Quotation Preparation Instructions (p. 13):** Would the government please confirm that Technical Factor 2 – Past Performance is limited to two pages for each past performance reference, rather than two pages total?

Response: Past performance is limited to two pages total.

12. **Section 4: Quotation Preparation Instructions, 4.1: Quotation Preparation Instructions (p. 14):** The instructions for Factor 1: Technical Approach state that resumes must “...demonstrate that GAGAS CPE requirements have been met.”

- a. Would the government please confirm that noting the number of CPE hours earned in each of the last two years is sufficient to demonstrate that the individual met GAGAS CPE requirements?

Response: Yes

- b. If additional documentation is required to demonstrate that individuals met GAGAS CPE requirements, would the government please exclude this documentation from the page limits?

Response: See response to 12a

13. **Section 4: Quotation Preparation Instructions, 4.1: Quotation Preparation Instructions, Factor 3: Price (p. 15) –** Would the government please confirm that the instructions stating “See Attachment 2 for Pricing Submittal” should refer to “Section 1.2 Pricing – CLIN” instead?

Response: See the attached (Attachment 2) for a breakout of your proposal cost.

14. **Section 5, Evaluation of Quotations, 5.2: Technical Evaluation Factors for Award, Factor 3: Price (p. 18)** – The solicitation states, “The offerors total price will be evaluated, including the optional task...” However, the solicitation does not specify any optional tasks. Would the government please clarify whether the offeror should include pricing for any optional tasks and provide information regarding these tasks?

Response: There is not an optional task