

**Addendum No. 1
RFP 25-002OCS**

OFFICE OF COUNCIL SERVICES
COUNTY OF MAUI

August 12, 2024

This addendum is made a part of RFP 25-002OCS and amends the document by the Office of Council Services, County of Maui, by providing responses to questions submitted by prospective vendors for this Request for Proposals.

RE: Office of Council Services, County of Maui, RFP 25-002OCS for INDEPENDENT AUDIT OF THE FORMER FINANCE DIRECTOR'S ACCOUNTS

Subject: Response to a request for clarifications relating to the above RFP.

Q #1. **Request for Clarification:** According to II.B., the Project Kickoff Meeting is scheduled for September 26, 2024, and the Draft Audit Report is due three weeks later on October 17, 2024. If this is correct, please explain how this schedule reconciles with the nine-month contract period ending June 23, 2025.

Response: See II. F. 2. Consultation.

Q #2. **Request for Clarification:** Re: II.C.1, II.C.2 and II.C.3, are documents readily available from the County in order to meet the three-week draft deadline?

Response: It will be the Contractor's responsibility to gather documents in accordance with the RFP's schedule.

Q #3. **Request for Clarification:** Re: II.D.1, can the services be performed under AICPA Consulting Standards, or is a GAGAS Yellow Book audit required?

Response: The audit should be performed in accordance with pertinent standards under II.D.1. Offerors should exercise professional judgment in determining which set of standards best suits the objectives of the RFP.

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Q #4. **Request for Clarification:** What is the period under audit? Are there any investigations or legal proceedings that have been initiated or are in process with respect to the period under audit?

Response: See Introduction paragraph two.

The Contractor will determine if there are any investigations or legal proceedings as part of Audit Objectives in II. C. and Reporting Requirements in II. E.

Q #5. **Request for Clarification:** RFP No. 25-002OCS section II.C. requires the auditor to “[i]dentify and review accounts on the Director’s relevant financial obligations and personal transactions as an individual,” including “f. [p]rocurement contracts handled by the Director.” Under Hawaii Revised Statutes 103D-203(b)(1), the Maui Director of Finance is the chief procurement officer for the county. Must all Maui County procurements handled by the director during the period under audit be examined? If yes, please provide the number of procurements that must be examined, by fiscal year.

Response: Procurement contracts are limited to those for which the business entity awarded the contract was one in which the Director served as an Executive Officer or Board Member during the Director’s tenure or in which the Director had a financial interest.

Q #6. **Request for Clarification:** How much has been appropriated for this audit? Have all of these funds been allocated for this engagement?

Response: The amount has yet to be determined.

Approval: 
ALICE L. LEE, COUNCIL CHAIR
Maui County Council

Issued: August 12, 2024

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RECEIPT

Receipt is acknowledged for Addendum No. 1 of the request for proposals entitled “Independent Audit of the Former Finance Director’s Accounts,” No. 25-002OCS.

Please acknowledge receipt of this addendum by mailing this receipt page with your proposal to the Office of Council Services, 200 South High Street, Room 703, Wailuku, Hawaii, 96793.

Received by:

SIGNATURE

NAME OF FIRM

ADDRESS OF FIRM

DATE RECEIVED