

COMMISSIONERS

1st Division

Aaron Newman

2nd Division

Greg Dale

3rd Division

Stephen Kullmann

4th Division

Craig Benson

5th Division

Patrick Higgins

Humboldt Bay
Harbor, Recreation and Conservation District
(707)443-0801
P.O. Box 1030
Eureka, California 95502-1030



June 1, 2023

RFP for Audit Services, Addendum No. 1

Questions Received and Responses

1. Has there been any turnover in management during the past year? No.
2. Has there been any turnover in accounting staff during the past year? No.
3. How many journal entries were proposed by the auditor in the prior year? None.
4. Are any management letter comments outstanding from the prior year? No.
5. May we receive a copy of last year's management letter? Yes, posted on website.
6. Any known or suspected fraud? No.
7. When will the books be ready for the audit? September 15th
8. Are financial records available electronically? Yes.
9. Is remote auditing acceptable to the District? Not preferable, only acceptable if timeline can be met.
10. Who prepares the financials? Director of Administrative Services and District Accountant.
11. Were there any significant transactions (e.g., bond issuance, leases) during the year? One loan.
12. Significant changes to operations or funding sources? No.
13. Significant construction or capital projects? No.
14. Any audits or inspections by regulatory agencies? No.
15. Any changes to the governance structure of the organization? No.
16. Is the incumbent auditor invited to bid? No.
17. What were the audit fees for the prior year? \$13,028