



**OFFICE OF WILL COUNTY EXECUTIVE**  
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**2014-63 – Auditing Services**  
**Addendum #2 – August 1, 2013**

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We received the following questions regarding this RFP:

1. What is the preferred time frame for audit work to begin, including preliminary internal control work, compliance and other single audit fieldwork, financial books closed and ready for audit, financial statements completed by the county, clerk of the circuit court, final single audit work?

Please see addendum #1, questions 20, 23, and 24. The audit for the Circuit Court Clerk is generally done at the beginning of March.

2. Does the County still use the New World software for all financial applications, including general ledger, cash receipts, payables and disbursements, capital assets, etc.? Please summarize any financial records that are not included, and how this information is captured to include in the reports.

Please see addendum #1, question 11. New World is used for most financial applications. Schedules, analysis, etc. are done in excel or word.

3. What is the software used by the Clerk of the Circuit Court to collect, process and distribute monies from fines, bonds, fees, etc.?

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4. When is the SEFA draft available for determining testing of federal awards? Have there been any significant changes to the draft SEFA after the audit processes are started? Does the County expect any new major programs in fiscal 2013?

The SEFA draft should be available in the same time frame as the trial balance. In prior years there have been changes made to the SEFA after the start of the audit process.

5. Please explain any significant changes in the County's activities for fiscal 2013, including any new funds, new debt, significant capital projects, changes in operations, etc.

We are considering moving the preparation of the SEFA from the Auditor's office to the Finance Department.

6. Does the County have any agreements that would be subject to evaluation and reporting under GASB Statement No. 60 *Accounting and Financial Reporting for Service Concession Arrangements*?

No

7. Are all personnel files and comp abs records centralized in the Human Resources Department, including other elected officials?

Personnel files are maintained in Human Resources. The Compensated Absences schedule is prepared by the Finance Department. Approved leave records are maintained at the department level.

8. Who is the actuary providing the calculation of Other Post-Employment Benefits, and is their report received timely to include in the CAFR?

AON provides a bi-annual actuarial report used for the valuation/financial reporting of OPEB.

9. Has the County completed and filed its CAFR's each year within the six month requirement, or have any extensions been requested?

The CAFR's for 2011 and 2012 were completed within the six month requirement. It is our intent that all future reports will be completed without need for an extension.