



**RFP Question and Answer for
Kings County TDA Fiscal and Compliance Audits FY24-25 through
FY25-26 with Two-Year Extension Option
Posted: November 19, 2025**

1. How many auditors and how many days/weeks were the prior auditors on site for field work?
One partner reviewed and finalized the audits and one associate worked on the audit, reviewing and gathering information. Please note that the work was done remotely and information was submitted electronically.
2. When do you prefer fieldwork to be performed?
Monday through Friday during office hours, as soon as possible.
3. What were the prior year fees for all the services provided?
Prior year TDA audits were performed through a contract with the County of Kings. The total proposed for the five TDA audits was \$42,400. The original contract was later modified through an amendment that removed the City of Avenal's FY22/23 and FY23/24 TDA audits from the services to be performed.
Fees for FY22/23 totaled \$63,760.00
Fees for FY23/24 are ongoing, as one of our TDA audits is outstanding. But to date the fees total \$60,885.00
4. Are there any special qualities you are looking for in the firm you select?
KCAG is seeking a firm that is highly knowledgeable in GASB and TDA requirements, maintains clear and responsive communication, and can work efficiently with KCAG and its partner agencies to complete audits within established timelines and budget parameters.
5. How many journal entries were proposed by the prior auditor?
FY22/23- three journal entries were proposed and entered.
FY23/24 – one journal entry was proposed, but not entered.
6. Has there been any major changes in personnel in the finance departments of any of the jurisdictions in the prior or current year?
Finance Director of the City of Corcoran
Finance Director of the City of Lemoore
Assistant Finance Director and the Former Finance Director of the City of Hanford
Finance Director for the County of Kings
Finance Manager and the Director of Administrative Services for the City of Avenal.
7. Was fieldwork performed on site or remotely?
Fieldwork work was performed remotely.
8. Could you provide copies of the prior year financial statements for each audit?
You may find copies of the prior year's financial statements for KCAG, County of Kings, and the Cities of Lemoore and Hanford here: <https://www.kingscog.org/rfp>

Prior Year TDA Audit Reports

Fiscal Year	Agency	Status
FY23/24	City of Avenal	Not Completed to date
FY20/21	City of Avenal	Completed & Posted
FY23/24	City of Corcoran	Not Completed to date
FY22/23	City of Corcoran	Completed & Posted
FY23/24	City of Lemoore	Completed & Posted
FY23/24	City of Hanford	Completed & Posted
FY23/24	County of Kings	Completed & Posted
FY23/24	Kings County Association of Governments	Completed & Posted Includes the Management Letter

9. Are your prior year auditors included or excluded from the current RFP process? How long has your current auditor been performing the audit?

Yes. Baker Tilly (formerly Moss Adams) was included in the notification of the RFP release by the Kings County Association of Governments (KCAG). They performed the FY22/23 and FY23/24 TDA audits for KCAG, the County of Kings, and the Cities of Corcoran, Lemoore, and Hanford, and also completed KCAG’s Single Audits for those same fiscal years. The County of Kings held the contract with this auditor for FY22/23 and FY23/24 on behalf of KCAG.

10. What do you like about the service provided by your current auditing firm? What don’t you like? Are there any special qualities you are looking for in the firm you select?

The current auditing firm has demonstrated strong knowledge of applicable GASB standards. Opportunities for improvement included communication consistency and timely availability for questions throughout the audit process. In addition, audit costs for FY22/23 and FY23/24 exceeded the original budgeted amounts.

KCAG is seeking a firm that is highly knowledgeable in GASB and TDA requirements, maintains clear and responsive communication, and can work efficiently with KCAG and its partner agencies to complete audits within established timelines and budget parameters.

11. Please provide a list of firms that have been sent an RFP.

Company Name
Dedekian, George, Small & Markarian
Brown Armstrong CPA
James A Aleru, CPA/ABV, CVA
Price Paige & Company
Hudson & Company Inc
Henderson CPAs
GovWin + Onvia
Brown Armstrong CPA
Price Paige & Co.
Eide Bailey
Maze & Associates

Moss Adams
Moss Adams - Baker Tilly
CLA (Clifton Larson)
Macias, Gin & Co. (MGO)
M. Green and Co.

12. Were there any major changes in the engagement requested in the RFP compared to last year's engagement?

Yes, the prior RFP and contract was conducted by the County of Kings. This current engagement includes additional provisions for the City of Corcoran related to findings from the FY22/23 TDA audit. These provisions are intended to address required updates and corrections to ensure compliance going forward.

13. Do you prepare your own Financial Report or do you look to the auditor to prepare?

KCAG prefers that the auditor prepare the Financial Report on behalf of our agency.

14. Do you prefer the audit staff to be onsite at your location or expect the audit to be performed remotely?

KCAG is prepared to accommodate either onsite or remote audit work. Our preference is for the approach that is most cost-effective and supports the audit team in performing thorough and efficient work.

15. What were the expected and proposed annual hours of the previous audit contract?

The prior auditor did not provide proposed or expected annual hours in their proposal or agreement. The County of Kings, which held the contract on KCAG's behalf, confirmed that this information was not included. The total proposed cost for the five TDA audits was \$42,400. The billing rates provided in the proposal were as follows:

Partner: \$550-\$600
 Senior Manager: \$420-\$475
 Manager: \$305-\$360
 Senior: \$245-\$270
 Staff: \$195-\$215

This information may assist proposers in estimating the approximate level of effort associated with the prior engagement.

16. Were there any findings identified during the most recent audit? Please provide your management letter or management report.

There were no finding for KCAG, however recommendations were made to continue to support partner agencies in submitting their TDA audits on time. The management letter for KCAG can be found in its TDA audit report posted on our website: <https://www.kingscog.org/rfp>.

The City of Corcoran's FY22/23 TDA audit contained findings. The finding recommendations were noted in the RFP on page 3 under Section III – Scope of Work, Part D. – Additional TDA Audit Requirements – City of Corcoran.

17. Does KCAG require assistance from the auditor in preparing journal entries for any estimates, pension or OPEB related calculations necessary to comply with GASB statements?

Yes.

18. Do you anticipate any future GASB Statements to have an impact on your financial statements?

No.

19. Do you expect any significant transactions (bond issuance, leases, etc) in the next 3 years?

No.

20. Do you expect any significant changes in the operating environment (have you had or do you expect changes in staff, oversight, accounting system, etc) in the next 3 years?

Yes. KCAG anticipates several changes within the next three years. The Executive Director, is scheduled to retire in 2026, and the KCAG Commission expects to appoint a new Executive Director at that time. A Deputy Director is also anticipated to be hired within approximately one year following that appointment. Additionally, KCAG will be relocating to a new facility in December 2025, and the associated lease costs are expected to be higher than the current lease.

21. Will you allow the audit to be performed remotely and do you have the capabilities to provide the information electronically?

Yes. KCAG will permit the audit to be conducted remotely. KCAG has the necessary systems and processes in place to provide all required documentation and information electronically.

22. When is the trial balance usually ready to begin the final fieldwork portion of the audits? How many journal entries were made after the trial balance was given to the auditors? What was the nature of those journal entries?

The trial balance is customarily available for final fieldwork by September 1 following the end of the fiscal year. For the FY22/23 audit, three journal entries were recorded subsequent to the delivery of the trial balance to the auditors. These entries were made to ensure compliance with recently implemented GASB requirements, including the reclassification of unused grant funds to an unearned revenue account and the recognition of interest associated with the facility lease. An additional entry was recorded to align the recognition of federal reimbursement revenue with the fiscal year to which the reimbursement pertained.

23. Please provide copies of the most recent audited financial statements

The most recent audited financial statements are posted on our website: <https://www.kingscog.org/rfp>.