

**Muskegon Community College
Independent Audit Services
RFP Addendum #3**

- 1) Were there any disagreements over any technical accounting issues with the predecessor auditor?**

Response – No

- 2) How much time has been spent by the auditors on-site, and what is the number and level of the audit staff on-site?**

Response – Preliminary work 3-5 days on site, Year End work 2 weeks on site, 2-3 staff members and 1 manager on site, partner came on site at times, wrap up in the office was over approximately 3 weeks but not full time

- 3) What was the amount of audit fees quoted for the prior year? What was the amount of audit fees paid for the prior year?**

Response - See Addendum #1

- 4) Were there any fees paid for additional audit or non-audit services in the prior year?**

Response - See Addendum #1

- 5) What is the nature of any audit adjustments/reclassifications proposed by the auditor last year?**

Response - The Auditors historically have prepared the GASB 68 and 75 journal entries. The auditors have prepared new GASB entries such as 96 and 87 for us in the initial year of implementation. Last year we prepared the GASB 96 entries and the auditors had some adjustments to them. In addition, the auditors had some adjustments to during the Foundation audit related to a fundraising event.

- 6) Has there been a change in key personnel from the prior year?**

Response - No

- 7) Are there any decentralized locations that require site visits to complete audit testing?**

Response – No

- 8) Related to tax filings, has the College or Foundation needed, or expect to need, a 990-T or related UBI state return(s) filed?**

Response - No