WORKFORCE SOLUTIONS
COASTAL BEND

QUESTIONS & ANSWERS
RFQ for Financial Audit Services
RFQ. No. 26-03

Q1. Regarding preliminary planning, you are open to an earlier, due date. Would you consider, preliminary planning work before that, first month? You mentioned April 1st through April 30 is usually field work. Would you consider preliminary planning, work before that?

A1. Yes, this could be finalized in contract negotiations. We could begin any time after our TWC audit; this was conducted in November 2026.

Q2. Regarding previous fiscal audits, would WFSCB be able to share previous reports?

A2. Yes, Audit information is also available in the federal audit clearing hours (FAC).

Q3. Regarding reviews, would rates, estimated range or what would be looked for in the review?

A3. To test cost reasonableness and estimate a total cost to help prepare a contract amount.

Q4. Regarding the review, would this be an agreed upon procedure on the contractor?

A4. Yes, we have a secondary review process, fiscal monitoring with both of our contractors which is outside of this process. This is not part of this contract and completed by a different audit firm.

Q5. Regarding contractors, could you share the names of your contractors?

A5. Yes, our subrecipient's are C2GPS (One-stop services) and Baker Ripley (childcare).

Q6. Regarding leases, is this something WFSCB is tracking, or would assistance be needed?

A6. We track it with Debtbook.

Q7. Regarding annual review of contractor, would this include both or one?

A7. Yes, this review is of the Workforce Board itself. We have two subrecipients, and we are the fiscal agent of those subrecipients, and so, for example, if you test a procurement or a financial transaction that transaction could be coming from one of those subrecipients.

Q8. Regarding prior years' fees paid, what were the fees paid for the prior year's financial statement audit, single audit, and annual review?

A8. $47,000

Q9. Regarding non-attest services, What non-attest services, if any, are currently provided by the external auditor? Specifically, does WFSCB anticipate needing assistance with drafting the financial statements and audit report, preparing cash-to-accrual adjustments, or recording other journal entries?

A9. None

Equal Opportunity Employer/Program
Auxiliary aids and services are available upon request to individuals with disabilities.
Relay Texas: : 1.800.735.2989 (TDD) and 1.800.735.2988 or 7-1-1(Voice).

A proud partner of the AmericanJobCenter network

workforcesolutionscb.org

IMPORTANT NOTICE TO CUSTOMERS
This document contains vital information about requirements, rights, determinations, and/or responsibilities for accessing workforce system services. Language services, including the interpretation/translation of this document are available free of charge upon request.
Este documento contiene información importante sobre los requisitos, los derechos, las determinaciones y las responsabilidades del acceso a los servicios del sistema de la fuerza laboral. Hay disponibles servicios de idioma, incluida la interpretación y la traducción de documentos, sin ningún costo y a solicitud.

This workforce product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration. The product was created by the recipient and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership. This product is copyrighted by the institution that created it.

Q10. Regarding annual review, should the proposed fees and costs include only the financial statement audit and single audit, or should pricing for the annual review also be included?

A10. No annual review other than the sampling of items from the grants selected for audit.

Q11. Regarding the prior-year management letter, would WFSCB be able to provide a copy of the prior-year management letter?

A11. Yes, we will post this and our last audit.

Q12. Regarding annual review, is the annual review intended to focus solely on financial monitoring, or should it also encompass programmatic monitoring? The RFQ appears to identify only financial elements.

A12. Primarily financial; in the programs selected there are basic programmatic questions asked to ensure the grants are being executed per the grant rules.

Q13. Regarding audit adjusting journal entries, on average, how many audit adjusting journal entries are proposed or recorded each audit period?

A13. Only year-end adjustments and depreciation.

Q14. Regarding SEFA, do you anticipate any significant changes to the SEFA compared with the 2026 audit? Also, does WFS Coastal Bend prepare the SEFA, or is the auditor expected to assist with its preparation?

Q14. No significant changes.

Q15. Regarding Texas Government Code / WD Letters, the RFQ appears to reference requirements that may have older and updated versions. Could you clarify which version should be used for purposes of the RFQ, particularly with respect to the current Texas Government Code, Chapter 2063, Section 2063.303? Also, when the RFQ refers to WD letters, is there a specific Texas Workforce Commission WD Letter that should be considered, or should we consider all applicable WD Letters available on the TWC Policy Letters website?

Q15. Refer to full statement in the RFP; the ultimate governing rules come from NIST 800.53 rev 5

Equal Opportunity Employer/Program
Auxiliary aids and services are available upon request to individuals with disabilities.
Relay Texas: : 1.800.735.2989 (TDD) and 1.800.735.2988 or 7-1-1(Voice).

A proud partner of the AmericanJobCenter network
workforcesolutionscb.org

IMPORTANT NOTICE TO CUSTOMERS
This document contains vital information about requirements, rights, determinations, and/or responsibilities for accessing workforce system services.
Language services, including the interpretation/translation of this document are available free of charge upon request.
Este documento contiene información importante sobre los requisitos, los derechos, las determinaciones y las responsabilidades del acceso a los servicios del sistema de la fuerza laboral. Hay disponibles servicios de idioma, incluida la interpretación y la traducción de documentos, sin ningún costo y a solicitud.

This workforce product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration. The product was created by the recipient and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership. This product is copyrighted by the institution that created it.