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ADDENDUM No. 1
Issued: February 15, 2024
REQUEST FOR PROPOSALS
NRDAR Audit Services

This Addendum is hereby made an integral part of the original RFP document.

RFI 1) If there are any other periods requested to be audited by ADCNR, will the government modify the contract?

Response: ADCNR reserves the right to request additional periods, at which time a revised scope of work may be negotiated to cover any additional services and corresponding costs.

RFI 2) We request an extension for the February 20th (noon) deadline. As the government requests physical delivery and questions are not due until February 16th, the contractor will not have time to modify the response based on the government's answers to the respondents' questions.

Response: At this time, ADCNR does not intend to extend the referenced deadlines.

RFI 3) Does only the audit partner need to be licensed in the State of Alabama? Will the government accept individuals licensed in other states?

Response: As a policy matter per the RFP, the auditor in charge must be duly licensed with the Alabama State Board of Public Accountancy and the firm must be duly licensed and permitted to practice by the Alabama State Board of Public Accountancy for out-of-state firms. If the firm has a physical presence in Alabama, all auditors and the firm must be duly licensed with the Alabama State Board of Public Accountancy. Questions about licensing and permitting should be directed to the Alabama State Board of Accountancy at 334-242-5700.

RFI 4) If the team member worked at a previous firm within the last year, will the government waive the requirement to provide a reference within the past 5 years?

Response: Projects within the past 5 years may originate from previous employment.

RFI 5) Have you considered the specific procedures that should be performed to ensure coverage of all relevant aspects of the overarching procedures listed in Attachment A? If not, would you like the contracted firm to suggest detailed procedures that might be acceptable to support the broad procedures provided in the RFP?

Response: Please include in your proposal any information that you deem relevant.

RFI 6) According to the RFP Attachment A, "Cost Documentation" is the only element that requires a sample. Have considerations been made regarding sampling the other elements required in Attachment A? Please describe the sampling methodology to be used in performing the procedures. Is there a required sampling approach that should be included within the procedures to perform testing? Is there a predetermined sample size?

Response: Please propose a methodology and other relevant information to achieve the scope of work within the delivery schedule, consistent with Page 19 of the RFP.

RFI 7) A CPA firm's expertise is in regard to the evaluation of compliance as it relates to financial reporting. If ADCNR requires the AUP project to include verification of compliance with other requirements, such as regulatory and environmental requirements, please provide a listing of the specific regulations. We will need to engage the services of an outside expert. Please advise.

Response: The scope of work encompasses a financial audit.

- a. According to the RFP, the AUP will include testing for compliance with the following:
- b. Framework for Early Restoration Addressing Injuries Resulting from the Deepwater Horizon Oil Spill
- c. Project Stipulation Agreement(s) Regarding Early Restoration of Natural Resource Damages Resulting from the Deepwater Horizon Oil Spill
- d. Restoration Agreement among the United States and the Gulf States Relating to Natural Resource Restoration (Restoration Agreement)
- e. Resolutions signed by the Trustee Council or Trustee Implementation Groups that involve financial approvals or transactions

- f. Trustee Council Standard Operating Procedures for Implementation of the Natural Resource Restoration for the Deepwater Horizon Oil Spill

Without reading these documents, it is very difficult for us to estimate hours and give an accurate fee quote. Are you planning to give access to these documents before the fee quotes are due? If not, how do you suggest we scope the work?

Response: Please refer to page 19 of the RFP and list your proposed rates for each staff role, the hours planned for the audit (a range is acceptable), as well as an itemization of all other expenses or fees. Specific documents will be provided to the selected Proposer(s).

RFI 8) Will the ADCNR consider providing the Statement of Receipts and Expenditures (or summary of activity) to exhibit the volume of receipts and expenditures included in the procedures?

Response: For Calendar Year 2022 as an example, ADCNR calculated approximately 450 expenditure documents and less than 10 receipts, for an estimated total of approximately 150 audit hours for one Calendar Year.

RFI 9) Where will the questions and answers be posted on the ADCNR website?

Response: The questions can be accessed through our main website of www.outdooralabama.com and will be posted specifically at <https://www.outdooralabama.com/request-proposals>.