

1. What were the fees paid for the previous 3 years audits? 2018 - \$23,800; 2017 - \$23,260; and 2016 - \$22,700
2. Is current audit firm eligible to propose? No
3. Has current audit firm provided any other services and what was the nature of those services? None
4. Have there been any changes in the accounting and financial reporting software in the fye 6-30-19? None
5. Have there been any recent changes in management? None
6. Have there been any significant changes in operations in the fye 6-30-19? None
7. Are the financial statements prepared internally or by the audit firm? Audit financial statements are prepared internally, and reviewed by the audit firm.
8. Approximately how many audit journal entries are made each year? None
9. Are there any planned operational changes in future periods? None at the moment
10. When will the final records be available to the auditors? Typically around the first week of October. Preliminary audit work is conducted remotely in mid to late September.
11. Do the current auditors perform interim procedures and if so, when? No, they have not done so in the past.
12. What are the most important attributes for the audit firm and what was the primary reason for the selection of the current auditors? Timeliness, communication, experience with other workforce boards, and competitive price.
13. What qualifications/characteristics are appreciated most about the current auditors? Timeliness, communication, experience with other workforce boards, and competitive price.
14. What areas does management see as an opportunity for improvement in future audit engagements? No areas of improvement noted as the past audits were smooth and pleasant. The past auditor was clear with requests that were easy to follow and organized, and they were respectful of management's time. The previous auditor also did a good job of communicating with management.