



ADDENDUM NO. 2
Issued January 25, 2024
TO
REQUEST FOR PROPOSALS
FOR
INDEPENDENT AUDITING SERVICES
(RFP Number 24-AUTH-003)

Note: Entities submitting a Proposal are required to acknowledge this and all Addenda in Section 5 of the Proposal Form.

1. RESPONSES TO QUESTIONS

This Addendum consists of the responses by the MIRA Dissolution Authority (the “Authority”) to written questions received as of 3pm, January 18, 2024.

1.	Question	Is there an incumbent? Are they allowed to propose?
	Answer	Yes. Yes. Since we are required to solicit proposals every 3 years, an incumbent can respond to the RFP, However, we are only permitted to have the same accounting firm for 6 years.
2.	Question	What general ledger package does the Authority utilize?
	Answer	Epicor
3.	Question	Is there anything about your current audit process that you would like to be changed in the future?
	Answer	No.
4.	Question	Do you typically have adjusting journal entries? If so, how many do you typically have?
	Answer	Not usually.
5.	Question	What are the expectations for the performance of the fieldwork? Any preferences to perform the work remotely, on-site or a hybrid model?
	Answer	Field work can begin as early as May 1 st (for preliminary info) and preferably be wrapped up by the 2 nd week of August. MIRA has no preference as to how the work is performed.
6.	Question	Please provide the fees paid for audit services for each of the past three years. If applicable, please indicate if there were any billings above contracted amounts for “out-of-scope” or additional services not contemplated at contract award.
	Answer	\$39,000, \$40,000, and \$41,000. MIRA did not have any other billings for audit services.
7.	Question	Have there been any disagreements between management and your independent auditor during the prior three engagements?
	Answer	No.
8.	Question	What are the most important factors that you will be considering when making your decision related to the RFP?
	Answer	Please reference “Proposal Evaluation” in the RFP.
9.	Question	Are there any significant changes in the Authority (or pending changes) that will have an impact on the audit process moving forward?
	Answer	Yes, MIRA is looking to spin off it’s transfer station operations and commence with the decommissioning of it’s other facilities. Public Act 23-170 provides that the Department of Administrative Services becomes the successor to the Authority effective July 1, 2025. MIRA also looks to the audit firm to help implementing any new GASB Statements.
10.	Question	Did the Authority receive and expend any funds meeting the Federal Single Audit Requirements of the State of Connecticut State Single audit requires in fiscal year 24? Does the Authority expect to receive such funds during FY25?

	Answer	No. No.
11.	Question	Can you please provide a summary of the specific AUPs that were provided in the last three years?
	Answer	There were no agreed upon procedure reports in the last 3 years.
12.	Question	Is MIRA looking for one firm to perform both services, or is the organization open to splitting the work?
	Answer	Please refer to the RFP – Section A second to last paragraph.
13.	Question	Please provide a timeline as to when the fieldwork is performed, from audit planning through the final issuance of the financial statements.
	Answer	Preliminary audit work can begin as early as May 1 st . MIRA would prefer the field work to be completed by the 2 nd week in August. MIRA's complete financial statements need to be filed with the state by September 30 th .
14.	Question	Please provide, or send a link, to a copy of the prior year's audited financial statements.
	Answer	https://www.ctmira.org/wp-content/uploads/2023/10/PR_MIRA-FY2023-Annual-Financial-Report.pdf

- END OF ADDENDUM 2 -