



**RFP# 2026-001-ASD**

**City Responses to questions received as of 2/5/26**

1. Has there been any turnover in management during the past year?  
**No**
2. Has there been any turnover in accounting staff during the past year?  
**No**
3. What accounting software do you use? Any plans for change?  
**Tyler Munis ERP. No plans to change**
4. How many journal entries were proposed by the auditor in the prior year? How many findings did they issue?  
**None**
5. Are any management letter comments outstanding from the prior year?  
**No**
6. May we receive a copy of last year's management letter?  
**Attached**
7. How many major programs are subject to a Single Audit? How many major programs did you have for FY 2025? How much were the total federal expenditures for FY 2025?  
**It depends on the year. Please see attached draft SEFA from Fiscal Year 2025.**
8. Any known or suspected fraud?  
**No**
9. When will the books be ready for the audit?  
**Mid-September**
10. Are financial records available electronically?  
**Yes**
11. Is remote auditing acceptable? Is remote fieldwork acceptable, or is on-site presence preferred? If on-site presence is preferred, is there also a preferred period of time to



be on-site. Does the City have a preference with a remote versus in-person onsite audit? **Work is typically hybrid with both remote and on-site work**

12. Who prepares the financials? Which sections of the ACFR did the City take the lead on, and can you elaborate on the auditors' involvement in preparing the financial statements or conversion entries?

**The City prepares the financials using Workiva Software. The City also prepares the conversion entries.**

13. Were there any significant transactions (e.g., bond issuance, leases) during the year?

**The City issued bonds in December 2025**

14. Significant changes to operations or funding sources?

**No**

15. Significant construction or capital projects?

**Yes, Heather Farm Aquatic and Community Center Capital Project**

16. Any audits or inspections by regulatory agencies?

**No**

17. Any changes to the governance structure of the City?

**No**

18. Is the incumbent auditor invited to bid? Are they included or excluded from the current RFP?

**Yes, they are invited to bid.**



19. What were the audit fees for the prior year? What were the prior year audit fees and can you please breakdown by components?

Service	Year Ended June 30th				
	2021	2022	2023	2024	2025
<b>Basic Reports to Be Issued</b>					
City Audit, including Comprehensive Annual Financial Report and Management Letter	\$ 39,800	\$ 40,596	\$ 41,408	\$ 42,236	\$ 43,081
Successor Agency Audit	included	included	included	included	included
Gann Limit	\$ 820	\$ 836	\$ 853	\$ 870	\$ 887
<b>Total</b>	\$ 40,620	\$ 41,432	\$ 42,261	\$ 43,106	\$ 43,968
<b>Additional Audit Reports to Be Requested at City Option</b>					
Single Audit (each program)	\$ 3,100	\$ 3,162	\$ 3,225	\$ 3,290	\$ 3,356
Walnut Creek Recreational Facilities	\$ 2,160	\$ 2,203	\$ 2,247	\$ 2,292	\$ 2,338
Measure J	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948
MTC	\$ 1,800	\$ 1,836	\$ 1,873	\$ 1,910	\$ 1,948
State-Local Transportation Partnership Program	\$ 2,200	\$ 2,244	\$ 2,289	\$ 2,335	\$ 2,382
Transient Occupancy Tax	\$ 2,800	\$ 2,856	\$ 2,913	\$ 2,971	\$ 3,030
<b>Total</b>	\$ 13,860	\$ 14,137	\$ 14,420	\$ 14,708	\$ 15,002

20. What is the reason for the City to switch auditor's?

**The incumbent auditor had served the City for five years, so the City determined it was time to re-bid the audit services.**

21. Has the City experienced any audit delays or reporting challenges in recent years?

**No**

22. Are there deadlines tied to Council review, CAFR ACFR submission, or bond/continuing disclosure requirements?

**Yes**

23. Is it expected that the auditor will attend specific meetings during the contract term? If so, what are the dates of these scheduled events?

**Yes, dates are TBD.**

24. Does the City expect to meet Single Audit thresholds during the contract term?

**Yes**

25. How many staff did the audit team consist of in the past and when did the auditors come on site? **For the ACFR We had direct contact with the audit managers and partners. For other audits it depended on the type. Interim audit was in mid-May and final audit in September.**

26. Is the scope of the services requested the same as last year?



**Yes**

27. Have there been any changes in your accounting system or software since last year?

**No**

28. Do you expect to have any retirement or replacement of key employees?

**No**

29. How many weeks did your prior auditors require for your last audit? How many weeks/hours were spent by the prior auditors in the field?

**One week for interim audit, and two weeks for the final audit.**

30. What is the current year budget for auditing services?

**Budget development is underway for FY27 and has not yet been finalized.**

31. When will a closed trial balance be available for the audit with all closing entries recorded?

**September**

32. Is there anything specific that you are looking for with the successor auditors? Are there any special qualities you are looking for in the firm you select?

**A good fit with City Staff, ability to meet all deadlines and a quality audit.**

33. What are the things you liked and did not like about your current auditors? What are the things you liked and did not like in the audit process followed by your current auditors.

**The contract has ended, which is the reason for the RFP.**

34. How many adjusting entries did you have last year?

**Auditors proposed no adjusting entries**

35. For the TOT service desired, is this an audit being requested or a TOT Agreed-upon Procedures engagement? If an agreed-upon procedures engagement, please share a copy of the procedures (or the most recently issued report, if no changes to the procedures) **It could either be an AUP or audit. We have not required this in the past however we may need this service going forward.**



36. Could you please share copies of the final issued FY 2025 (or most recently issued) audit reports for the following?

- a. TDA - **attached**
- b. SLTPP – **no recent audit available**
- c. Measure O - **attached**
- d. Measure J - **no recent audit available**

37. Per review of the Council Meeting minutes we noted that the prior auditors were engaged to perform a “Walnut Creek Recreational Facilities” optional service as part of the proposed prior contract. Could you please confirm that this service is not to be needed as part of the current RFP, or if it will be needed again provide the most recently issued report?

**It will not be needed.**

38. What was the City’s experience with remote auditing? Would you suggest any changes?

**It has been successful in the past. Good communication and organization is critical.**

39. Are the majority of supporting documentation maintained electronically (e.g. PDF), such as checks, vendor invoices, cash receipts, timecards, personnel files?

**Yes**

40. Do you permit your external auditors to access the City’s financial software remotely?

**Yes, read-only access is provided.**

41. How long has your current auditor been performing the audit?

**5 years**

42. How many major programs are usually tested each year for the Single audit?

**Typically one major program is tested each year, some years 2 programs were tested.**

43. Are there any new audit services requested in this RFP that were not included in the prior year fees?

**No**



44. Is the City expecting to replace new systems or key personnel in Finance in the next coming years?

**No**

45. Did you receive assistance from the auditors in providing calculations such as leases, SBITAs, pensions, etc.?

**The city receives assistance on GASB 68.**

46. Per page 5 of the RFP, there is reference to a service contract, Exhibit A, for this project. Please provide a copy of Exhibit A.

**Attached**