

1) Request for Qualification Question – Clarification of Type of Engagement

It appears that it is the intent of the RFQ for these engagements to be completed as agreed-upon procedures, as they have been in the past, versus an audit, which is a different level of service. Given this, the engagements will be performed in accordance with attestation standards, but generally accepted auditing standards do not apply. Is this acceptable?

RESPONSE:

We do understand the requested agreed-upon procedures engagements will be performed in accordance with the attestation standards and not generally accepted auditing standards. This is acceptable.

2) Request for Qualification Question – IV. Proposal Format and Content, A. Background of the Firm, #13. Provide the firm’s most recent annual report and financial statement.

Do firms have to provide a recent annual report and financial statement as part of the proposal? Will a proposal be disqualified if an annual report and financial statement is not remitted as requested?

RESPONSE:

The Request for Qualification does indicate firms should be providing their most recent annual report and financial statement as part of their proposal. All annual reports and financial statements received as part of proposals received will remain confidential unless the information is required as part of any subsequent litigation or similar situation in which the information must be provided by law.

If a firm omits their annual report and financial statement as part of their proposal, the Supreme Court of Nevada, Administrative Office of the Courts will consider this an allowable exception when reviewing proposals against the established criteria. The proposal will still be reviewed and considered for inclusion on the firm list distributed to the Nevada judiciary as long as all other required request for qualification items are provided.

3) Request for Qualification Question - MAS Guide for External Audits:

There are a number of items that say we are to select 1% of the transactions for the period being audited and if the sample is less than 25 then test 100% of the transactions. Does this mean that if the court has 2,300 transactions (with 1% being 23) then we need to test all 2,300 transactions, or do we need to set the sample size to 25?

RESPONSE:

If 1% of the transactions is less than 25, then you would test the number of transaction that occurred. Meaning if 1% equals 15 transactions for a court, you would test all 15 transactions. However, if the 1% is greater than 25, you would test the calculated 1%. Meaning if the court has 25,000 transactions, you would test 1% of the 25,000 total transactions resulting in 250 transactions.