

Child and Adult Care Food Program Auditing Services (RFP 2024-19)

Alabama State Department of Education

Child Nutrition Programs

Questions and Answers

1. Will sponsors requiring a financial review, but **not** scheduled for an administrative review within the fiscal year have a separate set of procedures conducted only on their financials? If so, in the cost proposal section, should a separate deliverable rate be included for a financial review?

Yes, the financial reviews will have a separate set of procedures. A separate deliverable rate for the financial review can be included.

2. If a separate set of procedures will be conducted for sponsors only requiring a financial review, will the financial review procedures be conducted as a desk review or on-site review?

The financial reviews will be conducted onsite.

3. When and where is the public bid opening?
Per the law, proposals are not to be opened publicly.
4. What were the total number of administrative reviews, financial reviews and site visits required (if fewer were performed than required, please also note the number performed) for the previous 2 years.

In the previous 2 years, 152 reviews were conducted by the contractor in 2024 and 186 reviews were conducted by the contractor in 2023.

Financial review is a new federal requirement; therefore, this is the first year these reviews will be conducted.

The total number of facility reviews for the previous two years is not available because our system does not provide the total number. Each review would have included at least one site review. The sponsoring organization review would have included 10 percent of the sponsoring organization's facilities.

5. What would ALSDE like to change about the service or deliverables of their previous provider?

ALSDE does not have anything that needs to be changed about the service or deliverables of the previous provider.

6. Has this type of auditing been performed in the past?

Yes, this type of auditing has been performed in the past.

7. If so, could we please have access to copies of the report(s) that have been issued under the previous/existing audit contract?

This information can be obtained through an open records request.

8. If so, was the audit work performed by the Alabama Office of the State or by a private CPA firm?

The audit work was performed by Alabama Department of Education staff and a private firm (Myers and Stauffer, Lc).

9. What was the total amounts of fees charged by the auditor for the last year? Could we please have a copy of the contract with the auditor?

This information can be obtained through an open records request.

10. Was this program included in the Single Audit for the state of Alabama? If so, were there any findings?

Yes, this program was included in the Single Audit for the state of Alabama. No program findings were listed in the report.

11. Appendix B of the RFP is a tentative list of sponsor locations. Will all those locations required to be audited, or would a valid sample be permitted?

Appendix B listed of all sponsors' locations. The State agency must annually review at least 33.3 percent of all sponsors.

12. We see the note at the bottom of Appendix C that indicates that ten percent of sites operated by a sponsor must be reviewed. Is each city on Appendix C considered a sponsor (that is, 87)? If not, approximately how many sponsors are there?

No, each city listed in Appendix C is not considered a sponsor. The number of sponsors in each city varies.

13. Are all records that would be the subject of the audit available electronically?

No, the records are not electronic.

14. Would the sponsor locations need to be physically visited by the auditor?

Yes, the sponsor locations would need to be physically visited.

15. Would the term of this contract be January 1 through December 31, 2025? If not, what is the term?

The contract term will be from the date the governor of Alabama signs the contract through September 30, 2025.

16. Does the ALSDE expect that this audit work would be performed in future years (i.e. beyond 2025)? If so, would an RFP be issued each year, or could the 2025 contract be extended?

Yes, the work could be performed in future years (i.e. beyond 2025). The contract could be extended.

17. Will the answers to questions submitted by other firms be available? If so, we would appreciate receiving a copy of such answers.

The answers to questions will be posted to the website and STAARS.

18. Are site reviews all in person or can work be done remotely within the audit tool?

Site reviews are all in person.

19. How many staff did CACFP have doing this work previously, and how many reports were completed annually?

ALSDE had ten staff members working with the reviews. They completed 193 to 209 reviews annually.

20. Confirming based on the attachments given, there are 484 site reviews to be completed within this scope by August 31?

The 484 site reviews are based on the total approved sponsoring organizations. The State agency must annually review at least 33.3 percent of all institutions. The sponsoring organization/institution review must include a review of one facility or 10 percent of the sponsoring organization's facilities, whichever is greater.

21. Confirming CACFP is asking to validate existence instead of effectiveness during the site reviews?

ALSDE is asking that compliance with regulatory requirements be validated.

22. Is CACFP working through any audit findings, and or deficiency report that requires corrective action.

ALSDE is working through audit findings and deficiencies that require corrective actions.

23. Will CACFP share a sample report?

This information can be obtained through an open records request.

24. Guidance refers to 2 CFR 200.500 where auditor is defined as someone "who is a public accountant or a Federal, State, Local Government, or Indian Tribe audit organization that meets the standards specified in GAGAS". Is CACFP staff requiring a licensed auditor to do this work?

Regulations do not require the CACFP reviews to be conducted by a license auditor.

25. Is there an incumbent or vendor working on this program related or unrelated to this RFP?

The vendor that was working on this program was contracted through a different RFP.

26. Is the scope meant to be a programmatic review or audit/attestation with an audit opinion?

The scope is meant to be a programmatic review that provides findings and *suggested corrective actions*.

27. *Would you be able to provide more detailed information related to the need for the work this year?*

The deadline to ask questions has now passed.

28. *Could you also let us know if these are new projects or if you have done this in the past?*

These are not new projects. We have contracted these services in the past.