



ADDENDUM # 2

To: File 1905-918-49-4931
RFP for: Technical Accounting and GASB Consulting Services

The following questions are asked:

Question 1: HUB requirements: Is there a certain percentage of the work that is expected to be fulfilled by SWMBE firms as a subcontractor?

Answer 1: SAHA does not have a percentage goal for SWMBE companies. It is a good faith effort plan.

Question 2: What is the duration of the contract?

Answer 2: The contract is a one (1) year contract with the option to renew at the sole discretion of SAHA for up to four (4) additional one year periods at the same terms and conditions.

Question 3: Page 6, Section XI: This section states that experience with being a “financial advisor” is a minimum requirement. Is this the case for this RFP?

Answer 3: The term “financial advisor” is used generally here. SAHA is seeking the Respondent to advise on financial matters that are identified in the Scope of Services.

Question 4: Page 8, Section IV: One bullet states “...make an award to more than one Respondents based on ratings...” Will the contract be awarded to more than one firm?

Answer 4: SAHA reserves the right to make an award to more than one Respondent.

Question 5: Page 14, Section B on Quality and Methodology: This section states “Respondent shall provide at least one and not more than three (3) examples of debt financing or financial management advice...” Is this wording correct as it references debt financing or financial management advice are necessary qualifications?

Answer 5: The wording included in this section was intended to be general. To clarify, SAHA is looking for three (3) examples demonstrating that the Respondent has assisted with technical accounting matters and/or GASB implementation.

Question 6: Page 24, Scope of Services

- a) What is the expectation as it relates to the level of services required? Is the consulting service more in an advisory capacity to the Finance team if there are questions or is the plan that the consulting firm perform the research, write technical memos, prepare journal entries? For example, under the new GASB lease standard, some clients would utilize a firm just as a technical resource when matters arise as they go through their lease implementation; conversely, some clients would hire a firm to actually review all leases, make decisions and present to management. For the lease standard and for other GASB implementations, what does SAHA believe is the level of service they will need (advisory v. project team)? Any details or specifics on the level of service would be helpful.
- b) The RFP mentions asset impairment and leases as potential areas where assistance is required. Are there other areas that the Finance team believes will require consultation?
- c) Regarding the GASB 87 implementation, does SAHA have an approximate number of known leases that are under review (divided by lessee and lessor)?
- d) Is SAHA planning on implementing a software solution to assist in the implementation of GASB 87?

Answer 6:

- a) The level of services will differ depending on the particular request. For GASB 87 - Leases, SAHA believes that a project team will be required to conduct a comprehensive review of all the leases and assist with implement the standard.
- b) Future GASB pronouncements and other technical accounting that may be required to comply with emerging laws and regulations.
- c) No, we will require assistance to determine what is impacted by the standard. SAHA has identified that the majority of leases are related to multi-function devices.
- d) There are no present plans to implement a new software solution to assist in the implementation of GASB 87. SAHA's accounting system is JD Edwards.

Question 7: Is there a set budget for these consulting services (i.e. an amount not to exceed)?

Answer 7: A set budget for this specific RFP has not been established.

Question 8: On page 15 there is listed the submission of information from sections A-E under tab 4. Is there an E in this section? The four other areas are listed.

- A. Experience and Capacity
- B. Quality and Methodology
- C. Disclosures and Financial Capacity
- D. Fees

Answer 8: There is no section E that is a typographical error.



Question 9: Will the list of Small/Minority/Woman/Disadvantaged/Veteran Business Enterprise in the accounting /Financial sector be provided to proposed to aid in completing the utilization plan:?

Answer 9: There is not a specific list of SWMBE firms; this is your good faith effort to identify and utilize these types of firms as suppliers and subcontractors. You may contact our Sect. 3/SWMBE Coordinator Candace Morin at 210-477-6165 or candace_morin@saha.org for further assistance.

Question 10: Will the list of Section 3 firms in the accounting /Financial sector be available to proposers to complete the good faith effort “section C”?

Answer 10: You may contact our Sect. 3/SWMBE Coordinator Candace Morin at 210-477-6165 or candace_morin@saha.org for assistance.

Question 11: Section XXIII. of the RFP is requesting a firm fixed fee contract. Since the extent of the hours are unknown, does SAHA want rates per hour be level only?

Answer 11: Hourly rate only, see addendum #1.

Question 12: Exhibit A, Scope of Services 1.1 – can you elaborate on the extent of consultation on GASB 87. Is SAHA requesting a review and determination of leases by the consultant (if so how many), or is SAHA looking for a roadmap and tools to perform this evaluation themselves with the consultant available to provide technical assistance.

Answer 12: SAHA is requesting a review and determination of all leases by the consultant. Exact amount of leases is not known at this time but SAHA believes the majority are related to multi-function devices. See Answer 6 above.

Question 13: On p.13 of the proposal, section C.1.4, it is asking for a description of the type of property. What specifically is this asking for?

Answer 13: You may enter the type of entity, ex.: Municipality, County, State Agency, private business, etc.

Question 14: On p. 28 of the proposal, there is a question related to the “Respondent’s Diversity Statement” in the Profile of Firm Form, Could we get a little more information on how to complete this? Can the answer to this be N/A?

Answer 14: The answer may be N/A if the firm is a publicly held corporation, government, or non-profit. Privately held corporations, partnerships and sole proprietorships should indicate the make-up of ownership in the choices listed below.

Question 15: Are there any plans to early implement any of the new GASB statements? If so, which statements?

Answer 15: There is no plan to early implement new GASB statements.



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Question 16: Can you provide the most recent audited financial statements?

Answer 16: See attached.

Question 17: Can you provide the most recent management letter provided by the auditors?

Answer 17: See attached.

Question 18: Any auditor proposed journal entries the past two years?

Answer 18: See attached.

Question 19: Are there any disagreements with prior auditors?

Answer 19: There are no disagreements with prior auditors.

Question 20: What is the most challenging area for the purposes of record keeping and the audit?

Answer 20: Internal staffing levels and increasingly complex accounting standards.

Pre-submittal attendance is attached

By: *Charles R Bode*
Charles Bode Asst. Director of Procurement

Date: August 13, 2019

SIGN IN SHEET – Prebid/submital
1905-918-04-4931 Technical Accounting and GASB Consulting Services
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Name (Please print)	Company Name & Address	Phone Number	e-mail
Charles Bode	SAHA	210-477-6703	charles_bode@saha.org
Candace Morin	SAHA	210-477-6165	candace_morin@saha.org
Kane Wells	RSM US LLP	210-386-6751	Kane.wells@rsmus.com
TRACEY COOLEY	DELOITTE	512-784-9696	tguidry@deloitte.com
Bhakti Patel.	Cliffhanson Allen	210.298.7895	bhakti.patel@cliffhanson.com
Allen Kirscher			gphone