

Questions & Responses related to finances and financial systems

- 1) Please indicate the extent of audit adjustments being proposed by your independent auditor and accepted by management for recognition in the financial statements.

Adjustments have not been necessary

- 2) Have there been any disagreements between management and your independent auditor during the prior three engagements?

There have not been any disagreements between management and auditor

- 3) Please provide the fees paid for audit services for each of the past three years and indicate if there were any billings above contracted amounts for out-of-scope or additional services not contemplated at contract award.

FY22 - \$18,000

FY23 - \$18,400

FY24 - \$18,900

We were not billed above contracted amounts for out-of-scope or additional services not contemplated at contract award

- 4) Are you anticipating the need for a single audit for federal expenditures over \$750,000 in 2025?

It is possible there will be a single audit needed for FY25

- 5) The budget allocated for this requirement

\$20,000

- 6) The incumbent contractor for the previous audit engagement

Sullivan, Powers & Company