

**County of Monroe, Michigan
Request for Proposals
Professional Auditing Services**

This addendum is issued prior to the receipt of proposals and award of contract, in order to provide changes and or clarifications in the proposal requirements issued by the County. This addendum will become part of the Request for Proposal and any contractual obligations shall be met by the respective parties to the ensuing contract.

Please amend the Request for Proposal dated November 7, 2018 by including in the RFP the following clarifications:

- A. Page 7, II Nature of Services Required, E. Special Considerations, 1:
Insert this paragraph and remove the original paragraph:

The financial statements of the County of Monroe, Michigan include as component units, the Monroe County Road Commission and the Monroe County Mental Health Authority which are audited by other auditors. Additionally, the financial statements of the Monroe County Library System, a discretely presented component unit are audited by other auditors. The Monroe County Employees Retirement System Trust is also audited separately from this engagement. It is anticipated that the auditor will not be required to provide special assistance to those entities auditors.

The County Agency under the Drain Commissioner is included in this engagement and a separate report is required in order for the Drain Commissioner to provided details of operations to the local units of which the County Agency is under contract.

- B. Page 10, III Description of the Government, G. Component Units:
Insert this paragraph and remove the original paragraph:

The County of Monroe, Michigan has six (6) component units as defined in conformity with the Governmental Accounting Standard Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Three of those units are the Monroe County Road Commission, the Monroe County

Employees Retirement System and the Monroe County Mental Health Authority and are discretely presented component units. These units are audited by separate Accounting firms. In addition, the Monroe County Library System is a discretely presented component unit and is also audited by other auditors. The fifth component unit is the County Agency of the Monroe County Drain Commission and requires a separate report to be issued. In addition, the County of Monroe, Michigan has one blended component unit where a separate audit report is done and the report is blended into capital projects and debt service funds. The Monroe County Building Authority is the blended component unit.

The proposal date of Friday, November 30, 2018 @ 4:00 p.m. will remain unchanged.

Sincerely,



Michael Bosanac
Administrator/Chief Financial Officer