

**QUESTIONS AND ANSWERS CONCERNING  
2014 CHAPTER 13 AUDIT BIDS**

Question 1: Please verify audit firm does not have to bid on all geographic areas.

Answer 1: That is correct. The audit firm does not have to bid on all geographic areas.

Question 2: Does an audit firm have to bid on audit services for all trustees within a geographic area?

Answer 2: Yes, the successful audit bid will include an audit of all the individual trustees listed in Attachment D for the particular geographic area.

Question 3: Is there an incumbent audit firm? If so, for how many years did they audit the particular geographic area?

Answer 3: Yes, there are current audit firms for all geographic areas being bid. The audit firms have performed audit services in these areas for the maximum five yearly periods permitted by the Standing Trustee Audit Services Agreement (Attachment A of the Request for Proposal).

Question 4: Are current audit firms eligible to bid this cycle? Are current firms eligible to bid on the same geographic areas where they are currently performing audits?

Answer 4: Pursuant to the Evaluation Criteria, Attachment B at section XII.A., the current audit firm is not allowed to compete for the subsequent agreement in the same area. Current audit firms are eligible to bid on other geographic areas.

Question 5: Please provide a copy of the previous audit reports.

Answer 5: It is logistically impractical to make available copies of the audited reports to all firms receiving the bid proposal. Annual report data by trustee is available, however, in the FY 2013 Chapter 13 Trustee Audited Annual Report spreadsheet posted on the United States Trustee Program (USTP) web page at [http://www.justice.gov/ust/eo/private\\_trustee/data\\_statistics/ch13.htm](http://www.justice.gov/ust/eo/private_trustee/data_statistics/ch13.htm). We are not able to provide Reports on Prescribed Procedures. The most frequent findings in FY 2012 (FY 2013 data not available) involved case monitoring, computer access level security, expense account issues, segregation of duties and disbursement processing. There were no adverse or qualified opinions in FY 2013.

Question 6: What is the level of effort typically required for the Independent Auditors' Report on the Annual Report of the Chapter 13 Standing Trustee and for the Report on Prescribed Procedures?

Answer 6: The EOUST does not have that information for any geographic areas. Fee information for audits performed during FY 2013 may be found in the FY 2013 Chapter 13 Trustee Audited Annual Report spreadsheet (column AP) posted on the United States Trustee Program (USTP) web page at [http://www.justice.gov/ust/eo/private\\_trustee/data\\_statistics/ch13.htm](http://www.justice.gov/ust/eo/private_trustee/data_statistics/ch13.htm).

Question 7: Will you extend the response deadline to June 2?

Answer 7: No, all responses are due by electronic mail May 28.

Question 8: How should firms submit Offers for multiple geographic areas?

Answer 8: In our April 29 letter, we asked that you provide separate Offers for each geographic area you are bidding. We will accept one business proposal and technical proposal for the audit firm but must have separate cost proposals (appropriately named) for each geographic area bid on. The business proposal and technical proposal may be combined into one PDF if you wish.

Question 9: Will the EOUST consider requests for changes to the Audit Services Agreement?

Answer 9: No, we will not consider such requests.

Question 10: The Evaluation Criteria, Attachment B at Section XI.F., indicates it is the intent of the EOUST that an audit firm will have no more than 35 audits in total, including audits awarded in prior solicitations. If a qualified audit firm submits Offers for several geographic areas totaling more than 35 audits, how do you decide which areas to award the audit firm?

Answer 10: The EOUST considers a variety of factors identified in Section XI of the Evaluation Criteria, Attachment B.

Question 11: Since 2010, what is the maximum number of audits awarded to a single audit firm?

Answer 11: The maximum number of audits is 33 (from two different audit awards).

Question 12: Is the scope of work required in the current Request for Proposal the same as in the current agreement?

Answer 12: Yes.

Question 13: In the Evaluation Criteria, Attachment B at Section VI.I., the bidder is to “[r]eport whether the offeror has undergone a peer review.” Is the audit firm required to submit a copy of the actual peer review in its response?

Answer 13: No, the audit firm is required to report whether they have undergone a peer review, and if so, who conducted the review and the opinion expressed. The audit firm should not submit a copy of the peer review.

Question 14: The Evaluation Criteria, Attachment B at Section III.B., contains the following requirement: “Each offeror shall furnish the information required by the solicitation. An authorized representative of the offeror shall sign the offer and print or type its name on EACH included page. The person signing the offer must initial erasures or other changes.” Please clarify.

Answer 14: The audit firm must include in the Offer all the information required. An authorized representative of the audit firm must sign the Offer (usually a cover letter). Each page of the Offer must contain the audit firm name (printed or typed). The authorized representative must initial any erasures or other changes.

Question 15: Does the successful audit firm need to be licensed in the trustee’s state (i.e., the state in which the work is to be performed)?

Answer 15: The audit firm must meet the State Board of Accountancy’s requirements for conducting audits in each state in which work is to be performed. See Evaluation Criteria, Attachment B at Section VI.J. If you determine you must be licensed, the audit firm must inquire of the specific licensing agency before submitting the bid to determine the requirements for a license, and must determine that the firm can reasonably expect to meet those requirements and that the license can be granted before the audit begins. The Evaluation Criteria at section XII.B. requires that the successful audit firm be qualified to audit each chapter 13 trustee in the geographic area. If the audit firm does not meet this requirement, the firm cannot perform the work.

Question 16: Evaluation Criteria, Attachment B at Section VI.L. requires inclusion of a copy of a recent audit program prepared by the offeror for use with a similar type entity.

May the audit firm provide portions of several different audit programs to show coverage of both financial audit experience and separately AUPs on internal control, receipts, disbursements and monitoring?

Answer 16: No, we request that you submit only one audit program.