

**CITY OF NAPLES  
PURCHASING DIVISION  
CITY HALL, 735 8<sup>TH</sup> STREET SOUTH  
NAPLES, FLORIDA 34102  
PH: 239-213-7100 FX: 239-213-7105**

**ADDENDUM NUMBER 3**

NOTIFICATION DATE:	BID TITLE:	BID NUMBER:	BID OPENING DATE & TIME:
<b>04/04/16</b>	<b>AUDIT SERVICES</b>	<b>16-028</b>	<b>04/08/2016 2:00PM</b>

**THE FOLLOWING INFORMATION IS HEREBY INCORPORATED INTO,  
AND MADE AN OFFICIAL PART OF THE ABOVE REFERENCED BID.**

**The following clarification is issued as an addendum for the referenced solicitation:**

Answer to a written submitted question:

- 1) On page 26 of the RFP document, Section 6, Audit Approach, Techniques and Schedules to be Used, part a. states "Note that the CAFR is to be finalized and delivered no later than March 1." It appears that the City's CAFR has historically been finalized by the end of March each year. Can you clarify management's expectation of audit timing for the following phases:

Specify management's preferred month(s) of completion

- Interim fieldwork
- Final fieldwork
- Finalize and issue CAFR
- Present to governance (Audit Committee, City Council, etc.)

**Answer: As with all audits, the schedule of Audit and preparation should target a delivery date of March 1<sup>st</sup> (five months) with the understanding that audit conditions require some pushback against that date. With a schedule of audit and preparation that targets the 1<sup>st</sup> there should always be enough time to deal with any issues and comply with requirements of GFOA and more importantly the City of Naples codified ordinances. Any movement between March 1<sup>st</sup> and the end of March during audit will be done as mutually agreed upon by the City with an understanding of the circumstances.**

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**IMPORTANT MESSAGE**

**PLEASE ACKNOWLEDGE RECEIPT OF THIS ADDENDUM ON THE BID COVER SHEET.**