



# THE CITADEL

<b>Solicitation Number</b>	<b>RFP 23023-JF</b>
<b>Addendum #</b>	<b>1</b>
<b>Date Issued</b>	<b>04/28/2023</b>
<b>Procurement Officer</b>	<b>Jessica Favor, NIGP-CPP, CPPO, CPPB</b>
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## SOLICITATION TITLE: RFP 23023-JF – Cadet Uniforms

### TYPE OF ADDENDUM:

- Change or clarification to the Solicitation’s specifications, requirements, or scope of work.
- Questions posed regarding the Solicitation and their respective answers by The Citadel.
- Other Change:

### DESCRIPTION OF CHANGES:

1. Given the information requested in the RFP about minority participation and the question about whether a certified minority business will be participating in this contract, would The Citadel consider adding the use of a technically qualified minority firm as an evaluation factor? **No.**
2. Does The Citadel currently outsource its Internal Audit function? **No.** If so, can you please provide the name of the firm providing internal auditing services? **N/A**
3. Can you please provide an organizational chart or a description of The Citadel’s Internal Audit department’s structure? **There are no employees in internal audit. The function reports to the Senior Vice President for Operations and Administration who then reports to the President.**
4. Does The Citadel have a budget established for these services? **No.**
5. Does The Citadel have a preference whether services are performed onsite, virtually, or a hybrid option? **Onsite or Hybrid.**
6. If services must be performed onsite, can you please clarify the level of local/onsite support expected? **Vendor to propose the level of local/onsite support required to perform scope of work in solicitation.**
7. Does the Citadel have existing templates and audit tools that you expect the selected vendor to use, or would the vendor “own” design and use of all relevant audit programs, work papers, and tools? **Vendor would determine relevant audit programs, work papers, and tools.**
8. Considering that the risk assessment will need to be performed, is there flexibility with the current audit plan? **Yes.**
9. When does The Citadel expect to have the risk assessment started and completed by? **We provided risk assessment information on Appendix C and D. If the awarded vendor needed to re-evaluate, we would expect that to be done by September 30. The core of the audit plan appears well established. If substantial changes are proposed, submit data/information to substantiate the changes.**
10. Does The Citadel have an existing Enterprise Risk Management activity or central compliance function that would liaise with internal audit and could be leveraged to inform the risk assessment and audit planning activities? **No.**
11. Does The Citadel currently perform any analytics or monitoring of the areas commonly included on the audit plan? **Minimal, but the State and Federal agencies do perform audits, and also external auditor, Cherry Bekaert.**
12. Is there a desire to include analytical procedures within the audit scopes? **Yes.**
13. Would any of the work of the internal audit vendor be leveraged by The Citadel’s financial statement auditor? **Could be. The external auditor currently reviews all internal audits and audit reports.** If so, will the selected firm be responsible for any associated coordination with the external auditors? **Not our knowledge besides providing the reports. If there was time involved on interfacing with the external auditors, it would be billed on a time and material basis.**

14. Will the selected vendor have responsibilities for reporting results of audits or other discussions regarding topics of risks and controls to the Board or its Committees? **Yes, the Board's Executive Committee and also the Board of Visitors – can be done virtually.**
15. Can you please provide some background regarding how the audit plan included in the appendix was developed? **We hired a regional accounting firm to perform the work. The firm is not bidding on doing the work.** How were audit scopes and hours determined? **The firm hired to do the assessment provided scopes and estimated hours.** Can you please provide more information as to the specific audit scopes and level of audit detail expected with each? **No additional information to provide. Vendor is expected to build out or adjust the audit plan from information provided.**
16. Please confirm that all proposals must be submitted via mail, and there is no option to submit electronically. **Yes, all proposals are to be submitted via mail.**
17. What systems are used by The Citadel that would be applicable to the following audit areas as well as any others that may be relevant:
  - o Accounts Payable/Disbursements
  - o Accounts Receivable/Student Accounts
  - o Payroll
  - o Budgeting
  - o Capital Assets
  - o Endowments/Investments
  - o Facilities Finance
  - o Financial Aid
  - o Financial Reporting
  - o Grants Accounting
  - o Procurement
  - o Veteran Affairs

**See the RFP – it outlines the exact areas, and also provides for additional or ad hoc audits. The bid is based on time and materials and the expectation is the successful bidder will be within the estimated hours. If there is a variance, The Citadel would need an explanation and to approve additional hours.**

18. The RFP states that “The Engagement Manager must be a licensed CPA, employed with the firm for a minimum of two (2) years.” Is there flexibility to this requirement? Specifically, can the Engagement Manager be a CIA (Certified Internal Auditor) and/or have 2+ years working at other firms (if they had changed jobs within the past two years)? **Yes. Please provide the resume of the Engagement Manager and the alternate and the Partner/Director managing the client relationship.**
19. Can you please clarify the purpose of the form in Appendix A? Is this form applicable to any vendor staff residing outside of South Carolina who perform work on the audits, even if the firm is registered to do business in the state? **As an accounting firm – if you don't understand that form, please don't respond to the RFP.**
20. Can you please confirm that there is no minority-owned or veteran-owned goal/requirement for this RFP? **No goal/requirement is established for this solicitation.** Or if there is, can you please clarify the requirement/goal? **None**
21. Page 14 of the proposal under Part I states “Provide the plan for estimated start of audit after July 1, 2023, view Appendix C.” Can you please clarify this requirement? **Vendor shall propose plan on when and how it proposes to complete the work. The awarded vendor can start work after July 1, 2023.** Is The Citadel looking for an overall timeline for when the annual risk assessment and each audit in the audit plan in the appendix will begin and be completed by in the three-year contract period? **The information on Appendix C and D discloses the most recent risk assessment. You will confirm and or adjust that assessment, but the plan appears substantially correct.**

22. Can you please clarify what travel and other incidental costs will be covered? **Each vendor shall disclose what if any travel and incidentals costs it requests to be covered.** Does The Citadel expect vendors to charge per diem and GSA costs or actual costs? **Actual costs that are ordinary and necessary.**
23. For staffing, is The Citadel requiring that we provide the resumes of all potential staff that may work on audits? We typically provide resumes for the core engagement team that will oversee and lead the relationship for the engagement, but leverage various teams and resources throughout the engagement based on the technical skills needed and availability considerations to ensure effective and timely audit completion. If additional resumes are requested, would you accept resumes of “example” associates and other who may work on the engagement, but will not be a committed part of your core team? **Core team members only. Substitutes with the same level of experience allowed. Engagement Manager and the alternate and the Partner/Director managing the client relationship required – no substitutes. The services are time and material based on position – that is why substitutes would be allowed on core staff.**
24. Can you please clarify where the inherent risk factor, control effectiveness factors, inherent risk, control effectiveness, and residual risk ratings come from in Appendix D? **This was a part of the services the accounting firm who did the assessment stated. We are assuming that was based on industry experience and questioning Citadel staff. We don’t have their work papers or notes so we are unable to clarify that.** Are these the result of the most recent audit performed for each of the audit areas? **No.**

**IMPORTANT NOTICE:**

X Contractor is required to acknowledge receipt of this Addendum by signing below and returning a copy with its Offer.

Except as provided herein, all terms and conditions of the Solicitation referenced above remain unchanged and in full force and effect.

**SIGNATURE OF PERSON AUTHORIZED TO EXECUTE ON BEHALF OF OFFEROR**

**Signature:** \_\_\_\_\_

**Printed Name & Title:** \_\_\_\_\_

**Company Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_