

Question 1: The solicitation states that the efficiency audits must be performed in accordance with Government Auditing Standards. Could you please confirm that the SAO expects Yellow Book Performance Audit standards to be applied? This will help ensure our proposed methodology aligns precisely with your expectations.

Response: Yes. The SAO expects all efficiency audits to be conducted in accordance with the performance audit standards established under Generally Accepted Government Auditing Standards (Yellow Book).

Question 2: Section H (Engagement Personnel) of the solicitation states that "The proposal must identify the education attainments, professional experience, and other qualifications of each of the above-referenced personnel, insofar as these are relevant to the proposed work to be performed by such personnel." Does the SAO have any minimum requirements or preferences related to the certifications, attainments, experience, qualifications, etc. of each team member?

Response: The SAO does not specify particular certifications or credentials for audit team members; however, external auditors must meet the competency and professional qualification requirements set forth in Generally Accepted Government Auditing Standards (Yellow Book).

Question 3: Will SAO staff join the external auditors for any part of conducting the audits?

Response: SAO staff are not expected to participate in conducting the efficiency audits performed by contracted external auditors.

Question 4: Is it acceptable to propose the primary external audit team members until SAO defines the audit scope with the option to add additional team members if required?

Response: Yes. Proposers may identify primary audit team members in their proposal and add additional qualified personnel later, as appropriate, once the audit scope is finalized.

Question 5: Will SAO consider grouping multiple external auditors from more than one successful firm to form one or more teams, especially for the larger agency audits?

Response: No. The SAO will not combine multiple firms to form audit teams. Each selected external auditor will be responsible for performing its assigned audit engagement independently.

Question 6: Should the proposer give the names and qualifications of each of the team members that will be assigned to work on each audit, or can the prime contractor provide the number of hours proposed for each agency with an hourly rate—assuming the final team assignments will be made once the full scope of work is known?

Response: Proposers may provide proposed hours and rates for each agency if final team assignments will be determined later. However, all personnel assigned to the audit must meet the competency and professional qualification requirements under Generally Accepted Government Auditing Standards (Yellow Book).