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ADDENDUM #1

Date: April 17, 2026

Re: Nelson County RFP#2026-01 – Audit Services

To: Offerors

Proposal Due Date: **Remains Unchanged – Proposals due April 29, 2026 at 2:00 PM EDT.**

From: Nelson County

Contact: Grace Mawyer

Important Note: As an alternative, proposals may be submitted through the eVA site for this Proposal. If submitting an electronic response in eVA, please ensure that it is submitted to the latest version of the solicitation based on this Addendum 1. Offerors bear all responsibility for properly submitting their proposals. If submitting proposals electronically via eVA, Offerors should ensure they understand the platform and its operating requirements. eVA provides assistance, but Offerors should prepare in advance of the proposal time deadline and provide adequate time for training and/or technical assistance, if required, to ensure their proposals are properly registered on the eVA site. Nelson County will not be able to assist an Offeror in submitting their proposal on the eVA site.

Question(s) and Response(s)

Interested offerors shall be mindful of the following response(s) to question(s) asked:

1. Please provide a list of audit adjustments for FY25, if any.
RESPONSE: See below.

Audit Adjustment #1 – To record issuance of 2025 VPSA bonds:

Account Number	Description	Ref	Debit	Credit
3-110-41040-0012	NCHS Renovation Project (VPSA2025)			21,065,730.20
3-108-41040-0012	NCHS Renovation Project (VPSA2025)			1,515,535.60
0-110-0012	SNAP (VPSA 2025)		22,188,557.30	
4-108-95200-9117	Principal (Ban2024-A) NCHS Rennovate		1,515,535.60	
4-110-92100-3004	Bond Issuance cost		392,708.50	
0-110-0012	SNAP (VPSA 2025)			1,515,535.60
4-110-92100-3004	Bond Issuance cost		110,099.72	
0-110-0012	SNAP (VPSA 2025)			110,099.72

Audit Adjustment #2 – To record bond issuance cost paid from bond fees:

4-110-92100-3004	Bond Issuance cost		1,250.00	
0-110-0012	SNAP (VPSA 2025)			1,250.00

Audit Adjustment #3 – To move BAN2024-A principal payment to Fund 108:

4-100-94200-3004	Bond Issuance Exp (NCHS BAN2024A)			43,928.55
0-100-100-0001	Cash in fund		43,928.55	
4-108-95200-9117	Principal (Ban2024-A) NCHS Rennovate		43,928.55	
0-108-100-0001	Cash in fund			43,928.55
0-999-300-0108	Debt Service Fund Balance		43,928.55	
0-999-300-0100	General Fund Balances			43,928.55

2. What was the FY25 audit fee?

RESPONSE: For FY25, the audit fees were \$69,200. This information is being provided for transparency; however, pursuant to Section 2.2-4302.2 of the Virginia Public Procurement Act (VPPA), the competitive process for professional services has an emphasis on professional competence and pricing should not be included in your proposal to the County.

3. Does the County prefer the audit to be performed on-site, remotely, or a combination?

RESPONSE: Traditionally, auditors are on-site for both preliminary and final fieldwork. This continues to be the County's preference.

4. Does the County have any planned changes to your financial software?

RESPONSE: There are no planned changes.

5. How long was the audit team on site for final fieldwork and how many auditors were present?

RESPONSE: The audit team was on site for 4 days for final fieldwork. There were 4 auditors present.

END OF ADDENDUM #1