



# City of Flint

## Department of Purchases & Supplies

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Sheldon A. Neeley

TO: All Proposers  
FROM: Lauren Rowley, Purchasing Manager  
DATE: **February 25, 2026**  
SUBJECT: **Addendum #01 – P26000526: ANNUAL FINANCIAL AUDIT SERVICES**

**This addendum has been issued to address the following vendor Q&A:**

**Q1.) Is the issuance of this RFP part of a routine bid cycle, or are there other factors prompting the solicitation?**

**A1.)** This RFP has been issued as the requirement of the Purchasing ordinance to solicit a competitive bid, while increasing the effort of transparency and ensuring the city gets the best competitive proposal/pricing for these required annual services.

**Q2.) Are there any concerns or scope changes from prior audits that proposers should be aware of?**

**A2.)** No.

**Q3.) Were there any instances of known or suspected fraud within the city over the last year?**

**A3.)** No.

**Q4.) Are there any anticipated significant accounting or reporting changes for the upcoming fiscal year?**

**A4.)** No.

**Q5.) Will the awarded firm be expected to audit any discretely presented component units directly, or coordinate with other auditors as reflected in the most recent report?**

**A5.)** Our auditors will audit the EDC. They will need to coordinate with the audits for Hurley Medical Center, The Flint Housing Commission and the Flint DDA.

**Q6.) What is the city's anticipated timeline for interim/preliminary and final fieldwork?**

**A6.)** We are flexible. Please outline a tentative timeline in your proposal as you see fit.

**Q7.) Is the City open to a hybrid or partially remote audit approach, including virtual meetings and electronic document exchange?**

**A7.)** Yes. The city is open to multiple audit approaches. Please ensure this is specified within your proposal submission.

**Q8.) What supporting schedules and account reconciliations will the city provide to the selected firm (e.g., cash reconciliations, receivable aging schedules, capital asset roll-forwards, debt amortization schedules, schedules pension/OPEB schedules, revenue reconciliations, etc.)?**

**A8.)** We receive requests for ~200 audit items for the current auditors. All of the above were prepared by the city.

**Q9.) Does the city anticipate requesting technical accounting assistance from the audit firm during the year (GASB Implementation, complex transaction analysis, grant compliance, interpretation, etc.) and should those advisory items be considered part of the base audit fee or billed separately?**

**A9.)** We currently hire assistance for the SEFA, capital assets and cash. We are getting skilled at preparing the SEFA and capital assets. Cash is still a trouble spot, but we are making progress. With this



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information, please propose your estimate according to how you would provide potential assistance if need be, outside of your base bid for competing the audit.

**Q10.) Has the City begun planning for upcoming GASB standards, including GASB 103, affecting ACFR presentation and required supplementary information, and does the city anticipate any additional reporting effort related to those changes?**

**A10.)** We are aware of the upcoming updates and requirements and have read the language pertaining to it. At this time, limited planning has taken place due to the current budget season.

**Q11.) What fiscal year(s) is the City requesting the audit proposal to cover?**

**A11.)** FY2026, 2027, and 2028 (Fiscal year Starts July 1 and ends June 30.)

**Q12.) Will the EDC Component unit be included as part of the proposal, or will the EDC have a separately issued audit?**

**A12.)** The EDC component will be included as part of the city's overall financial audit.

**Q13.) Will Hurley Medical Center, The Flint DDA, and Flint Housing Component units continue to have separately issued audits?**

**A13.)** Yes

**Q14.) Can a firm propose additional fees outside of the audit's initial scope of work?**

**A14.)** If there are any fees related to additional expenses outside of the scope of the audit, a firm must outline/itemize in the firm's proposal.

**Q14.) Has your prior audit firm been invited to respond to this RFP?**

**A14.)** Yes. This is a public and competitive bid open to any and all qualified firms.

**Q15.) Have component unit reporting timelines or coordination with other auditors historically affected ACFR issuance timing?**

**A15.)** There have been instances in which the Housing Commissions timeline has not adequately lined up with the city's overall timeline, which is an issue we are hoping to address.

**Q16.) Do you anticipate any new debt for FY26, and if so, how much and what for?**

**A16.)** At this time, no additional or unexpected debts are to take place for FY26.

**Q17.) Does the City have internal control documentation of key accounting cycles (disbursements, payroll, taxes, etc.)? If so, in what format (narratives, flowcharts, other)?**

**A17.)** Yes, the city has internal controls in multiple formats. This includes Flowcharts, narratives, and software all in which the auditing firm would have access to during the audit process.

**Q18.) How does the City maintain their Capital Assets data?**

**A18.)** Capital assets are maintained via BS&\*A software applications as well as external spreadsheets.

**Q19.) Are there any major anticipated changes in the City's operations or organization that will significantly impact the audit?**

**A19.)** No.

**Q20.) Have there been any changes in management or accounting staff since last year? Do you anticipate any changes in the near future?**

**A20.)** There have been no major changes in the specific staff/operations, other than positions being utilized for more efficiency for these operations.



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**Q21.) Who prepares and maintains the financial information for GASB 87 and GASB 96? Is software used? If so, what product? If not, what method is used?**

**A21.)** Internal finance employees help with this, and the information is also maintained in the DebtBooks software for GASB 87 and GASB96.

**Q22.) Was your audit completed remote, hybrid, or onsite?**

**A22.)** The audit was completed by the firm in a hybrid format.

**Q23.) Do you anticipate any large capital asset projects in FY26 or any significant changes on state and federal funding to be received?**

**A23.)** We are in the middle of a \$60 million upgrade to the sewer system.

**Q24.) Does the audit firm prepare the city's ACFR?**

**A24.)** Yes

**Q25.) Who prepares the Schedule of Federal and State Awards? If the city, when is it available to the audit firm?**

**A25.)** The city has prepared it with assistance.

**Q26.) Can you provide guidance on what the City requires for a detailed summary of pricing referenced in the title of Exhibit A? Is there a specific format for this, such as a breakdown by year, service, audit, or single audit? Do you want us to include hourly rates in addition to fixed rates?**

**A26.)** The city does not require any specific format for pricing proposals, however, it is requested that the firm have a detailed proposal which outlines how they intend to bill the city for services, whether that be for hourly rates, position rates, additional fees, etc. No specific format is required, and all proposals will be reviewed accordingly. The pricing can be included on the sheet for Exhibit A, or attached to the RFP separately as long as it is clearly written and easily calculated/outlined as the firm sees fit.

**Q27.) In reviewing the city's financial reporting, we noted that the timing of audit issuance has varied from year to year. Can the City share what factors have contributed to these timing challenges and whether those conditions have changed? Are these delays expected to recur for FY26 audit or have these been resolved?**

**A27.)** I have worked as the CFO for 30 months. When hired, most of the staff were new. Little had been done to prepare for the audit. The city experienced a cyber-attack. We needed to add the Housing Commission to our statements which caused some delay. Internally, we have had difficulties with cash reconciliation, preparing the SEFA and capital assets. We are now much more skilled at preparing the SEFA and capital assets. We have almost conquered cash. Staff turnover has essentially stopped. Housing Commission is still an issue.

**Q28.) When is it expected that the FY25 report will be completed? When are the FY24 and 25 single Audit reports expected to be filed with the federal clearing house?**

**A28.)** The FY2024 single audit will be filed in March 2025. The FY2025 single audit is underway.

**Q29.) Which programs were tested as major programs in the single audits for FY24 and FY25?**

**A29.)** FY 2024 Coronavirus State and Local Fiscal Recovery Funds (AL# 21.027) FY 2025 has not been selected yet.

**Q30.) Have there been any significant Federal awards?**

**A30.)** See attached list of all new grants.



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**Q31.) Does the City wish for us to respond to questions on Forms B and C within the forms themselves, or can we respond in a format of our choice?**

**A31.)** If a firm chooses to respond in the format of their choice, please ensure responses are clearly defined and easily found within the proposal submission.

**Q32.) Is the City expecting any funding restrictions/declines in their current programs?**

**A32.)** No.

**Q33.) Exhibit A, Section 1.3.2 indicates preparation of the Michigan Form F65 "if requested". Would the City like us to quote that fee separately from the audit fee in the cost proposal?**

**A33.)** If a firm is able and willing to perform the Form F65, please indicate separate pricing for this services as the city may/may not require this service from the firm and we would need to ensure itemization of that cost.

All other bidding terms, requirements, and conditions continue as indicated in the remaining original bid documents.

The Purchasing Manager, Lauren Rowley, is an officer for the City of Flint with respect to this RFP.

**In the submission of their proposal, Proposer must acknowledge receipt of this addendum. Proposer shall acknowledge this addendum by signing and returning one copy of this notice with their submission.**

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

Address: \_\_\_\_\_

City / State / Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Thank you,

**Lauren Rowley, Purchasing Manager**

02/25/2026		GRANT LIST	
Grant Code	Description	Type	
FDOJ-BSCI26	MSP BYRNE STATE CRISIS INTERVENTION PRG	Federal	
FHUD-CDBG26	HUD 2025 - CPD CDBG	Federal	
FHUD-ESG26	HUD 2025 - CPD ESG	Federal	
FHUD-HOME26	HUD 2025 - CPD HOME	Federal	
LCSM-25-FRTA	FIN. REC. TECH. AST.-CS MOTT GNT 2025	Local	
PCSM-EVENT25	CS MOTT EVENT POLICING 2025	Private	
PCSM-PARKS25	MAINTENANCE OF CITY PARKS 25	Private	
SATPA-GAIN26	GAIN - AUTOMOBILE THEFT PREVENTION 2026	State	
SDHHS-LEAP26	LEAD ED. & FAUCET REPLACEMENT PRG 2026	State	
SEGLE-WQIEC	WATERSHED QUALITY INSPECTIONS E. COLI	Federal	
SMLES-CPE26	CONTINUING PROFESSIONAL EDU FY26	State	
N.A.	Haskell Roof Grant	State	
N.A.	Safe Streets and Roads (SS4A)	Federal	
N.A.	State Highwater Infrastructure	State	
N.A.	HUD - Berston Field House	Federal	
N.A.	State & Local Cyber Security Grant Program	Federal	
N.A.	(Possible) CS Mott Parks Grant	Private	

<b>Start Date</b>	<b>End Date</b>	<b>Grant #</b>	<b>Amount</b>
01/01/2026	06/30/2027	159BJA-24-GG-02921-BSCI	393,600.00
07/01/2025	09/30/2033	B-25-MC-26-0018	3,588,954.00
09/18/2025	09/17/2027	E-25-MC-26-0018	323,965.00
09/18/2025	09/30/2035	M-25-MC-26-0204	653,710.41
07/01/2025	06/30/2026	2025-13689	750,000.00
07/01/2025	06/30/2026	2022-10172	130,000.00
10/01/2025	09/30/2026	2022-10389	620,000.00
10/01/2025	09/30/2026	02-26 GAIN	112,651.59
10/01/2025	09/30/2026	202501-8	75,000.00
08/15/2025	09/30/2026	2025-0233	39,970.00
07/01/2025			100,000.00
not started			500,000.00
not started			394,300.00
not stated			450,000.00
not stated			6,320,000.00
not stated			90,000.00
not started			2,000,000.00