



Public Works works for the Public



COUNTY OF IMPERIAL

DEPARTMENT OF PUBLIC WORKS

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COUNTY OF IMPERIAL PUBLIC WORKS

Request for Proposals: Fiscal and Compliance Audit Services for SB 325 Funds and Transportation Development Act (TDA) County Project No. 5416ADM

ADDENDUM NO. 1

May 28, 2026

This *ADDENDUM* is hereby made part of the Contract Documents and specifications to the same extent as if originally included therein, and shall be signed by the Bidder and included with the proposal.

1. The Department of Public Works (Department) receives annual allocations from the Transportation Development Act (TDA) Local Transportation Fund (LTF) under Article 3 and Article 8(e). The Department submits annual claims to the Imperial County Transportation Commission (ICTC) to access funding available through the articles. The Department is releasing this Request for Proposal as the previous consultant requested to terminate the existing agreement for services. The Department is requesting completion of the 2024-2025 audit immediately upon approval of the agreement for services with completion and submission of the 2025-2026 audit to ICTC and State Controller within 180 days at the end of the fiscal year.
2. Has there been any turnover in management during the past year?
Yes. The former Imperial County Director of Public Works retired on January 2, 2026 and the new Director of Public Works assumed the position on January 23, 2026.
3. Has there been any turnover in accounting staff during the past year?
Yes. Both Public Works Accounting division and Auditors office have experience turnover.
4. What accounting software do you use? Any plans for change?
The County of Imperial currently uses CentralSquare for all county financial monitoring. The Department of Public Works invests in the Cost Accounting Management System (CAMS) for public works-related projects.
5. How many journal entries were proposed by the auditor in the prior year?
Unknown. The Department of Public Works is pending completion of the 2023-2024 audit from the previous independent auditor.
6. Are any management letter comments outstanding from the prior year?
Yes. The Department of Public Works is pending completion of the 2023-2024 audit from the previous independent auditor.
7. May we receive a copy of last year's management letter?
The Department of Public Works is pending completion of the 2023-2024 audit from the previous independent auditor. The last management letter on file is for fiscal year 2022-2023, attached.
8. How many major programs are subject to a Single Audit?
The Consultant shall be responsible for auditing all accounts relative to Article 3 (Org Key 1990000) and Article 8(e) (Org Key 1992000).
9. Any known or suspected fraud?

No.

10. When will the books be ready for the audit?

The County's fiscal year ends June 30, 2026

11. Are financial records available electronically?

The County will not provide access to the CentralSquare or CAMS systems. Consultant shall be responsible for communicating requests for information from County staff.

12. Is remote auditing acceptable?

The County will not provide dedicated workspace to complete the scope of work. It is expected that Consultants shall review County financial records within their respective workplace.

13. Who prepares the financials?

Consultant shall be responsible for preparing the draft and final audit and associated financial reporting documents required for this audit. Preparation of these documents will be based on the financial information, records, and supporting documentation available through the County's financial systems and coordination with Department staff and the Imperial County Auditors Office.

14. Were there any significant transactions (e.g., bond issuance, leases) during the year?

No.

15. Significant changes to operations or funding sources?

No.

16. Significant construction or capital projects?

No.

17. Any audits or inspections by regulatory agencies?

No.

18. Any changes to the governance structure of ICDPW?

No.

19. Is the incumbent auditor invited to bid?

The County's procurement process is open and competitive and all incumbent consultants.

20. What were the audit fees for the prior year?

The Department entered into a 5-year agreement for services for a total compensation not to exceed \$22,500 or \$4,500 per year.



David Dale, P.E., P.L.S.
Director of Public Works

Acknowledgement of Addendum No. 1

The general contractor is responsible for advising any and all subcontractors of this change. Each bidder must acknowledge receipt of this addendum in the noted space below and where indicated on the Bidder's Proposal Section of the Special Provisions. This Addendum must be attached to the proposal.

License No: _____

Print or Type Company Name: _____

Print or Type Authorized Name: _____

Authorized Signature of Contractor: _____

Date Signed: _____