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From: **Edward Engberg** <EEngberg@wadvising.com>

Date: Mon, Sep 14, 2020 at 8:34 PM

Subject: Whittlesey follow up questions and requests for CPA RFP for Auditing Services

To: alavigne@ctportauthority.com <alavigne@ctportauthority.com>

CC: Edward Sullivan <esullivan@wadvising.com>

Hi Andrew,

I hope all is well.

We are in receipt of the CT Port Authority RFP for Auditing Services. As part of our preparation of our proposal we have the questions and or requests as follows:

1. Is CPA going out to bid for Audit Services for rotation or other reasons? If other reasons, can you please explain? **The Authority's purchasing policies dictate that audit services shall be solicited every 3 years.**

2. What were Blum Shapiro's fees for the FYE 06-30-19 audit? Were there any additional fees? **If so, how much and what did they relate to? The total engagement fee for 6/30/19 was \$19,570 and no additional fees were incurred.**

3. Please provide adjusting journal entries for the audit of FYE 06-30-19 **There were 8 entries - see attached**

4. Please provide the communication with governance letter for 06-30-19 (We could not locate this on your website) **See attached**

5. What is the anticipated timing and completion of the audit of 06-30-20? December 31, 2020

6. Is Ann Harter expected to be involved with the audit of FYE 06-30-20? **Yes but her contract expires on 12/31/20**

7. How are project costs being tracked for of each of your projects for FYE 06-30-20? **QuickBooks by class and Excel worksheets**

8. Will CT Port Authority prepare the financial statements and footnotes for FYE 06-30-20? **The auditors assistance is required in preparing the financial statements and footnotes.**

Additionally, can we schedule a call or video chat with you? We have availability next Wednesday the 23rd or Friday the 25th. Let us know if you have any availability on either of these days. **The Authority will respond publicly to all questions received in**

writing. Responses will be posted publicly to the CPA website and State Contracting Portal.

Thanks for your time,

Edward Engberg

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CT Port Authority

Audit Adjustments

Acct. No.	Account	Debit	Credit
1	51100 Audit	\$ 5,860.00	
	20000 Accounts Payable		\$ 5,860.00
	Accrue Blum Shapiro FINAL invoice for 6/30/18 audit		
2	51500 Engineer/Architect Svcs	\$ 12,619.71	
	20000 Accounts Payable		\$ 12,619.71
	Accrue GZA invoice for June services		
3	51200 Additional Staff/Outside Vendor	\$ 5,012.50	
	20000 Accounts Payable		\$ 5,012.50
	Accrue Seabury invoice paid on July 2, 2019.		
4	51400 Contractual Services	\$ 235.50	
	20000 Accounts Payable		\$ 235.50
	Accrue A&A Office Systems invoice		
5	51200 Additional Staff/Outside Vendor	\$ 52,165.00	
	51600 Legal Services	\$ 23,986.80	
	40002 State of CT - Bond Appropriation		\$ 76,151.80
	To correct journal entry to record expenses paid by DOT/CORE fund		
6	12200 Due from State Bond Funds	\$ 47,029.67	
	40002 State of CT - Bond Appropriation		\$ 47,029.67
	To recognize bond revenue to the extent of expenses		
7	13900 Construction in Progress	\$ 1,895,723.72	
	52250 Office Supplies		\$ 34.85
	51200 Additional Staff/Outside Vendor		\$ 184,598.63
	51500 Engineer/ Architect Services		\$ 1,122,064.20
	51600 Legal Services		\$ 440,356.75
	51700 Marketing/Business Devel		\$ 11,625.05
	52300 Premises R&M Services		\$ 113,430.00
	58000 State Pier Development		\$ 23,614.24
	To recognize State Pier in New London bond expenditures as a capital asset		
8	13000 Furniture & Fixtures	\$ 15,950.84	
	52150 Fixed Assets - Office Equipment		\$ 15,950.84
	53000 Depreciation Expense	\$ 8,042.76	
	14000 Accumulated Depreciation		\$ 8,042.76
	To record depreciation expense		
	TOTAL	\$ 2,066,626.50	\$ 2,066,626.50