Northern New England Passenger Rail Authority

Addendum No. 1 – July 17, 2026

Request for Proposals 27-Accounting Auditing Services-001

Questions Received from Contractors and Responses from NNEPRA

1. Question: Is the Authority open to remote support leveraging a secure file sharing site and video calls?

   Response: Yes.

2. Question: Does the Authority require a single audit because of the federal funding received? If so, were there any findings reported in the past two years?

   Response: Yes, NNEPRA requires a single audit because of the federal funding received. In the past two years there has been one finding reported due to the improper cutoff activity associated with one transaction.

3. Question: Are there any other regulatory reviews that have resulted in control findings that are to be addressed?

   Response: No.

4. Question: Who currently prepares the year-end financial statements? The authority management or the auditor?

   Response: NNEPRA contracts with an independent firm to complete the annual audit and financial statements.

5. Question: Are existing controls, policies and procedures documented or would the scope include establishing such documentation?

   Response: See RFP. NNEPRA has documented controls, policies and procedures. NNEPRA would look to the contractor to provide recommendations on improvements to ensure compliance with GAAP standards.

6. Question: Should we anticipate that the level and nature of support will be largely consistent with the current contract?

   Response: Yes.

7. Question: Has NNEPRA conducted any preliminary planning or assessment related to a possible

replacement of Sage50?

Response: Yes.

8. Question: What activities does NNEPRA envision for the evaluation, selection, and implementation support of a new accounting system?

   Response: See RFP. NNEPRA is looking for the firm to provide guidance on system functionality, data migration considerations, and process improvements related to the transition.

9. Question: Has NNEPRA already identified candidate accounting systems, or will system evaluation and vendor selection fall within the contractor's scope of work?

   Response: See RFP. NNEPRA has not selected an accounting system. NNEPRA is looking to the firm to assist in the evaluation, selection and implementation of a new accounting system.

10. Question: Could NNEPRA share examples of the types of technical accounting, non-routine transaction, and advisory support that may be needed under this contract?

    Response: See RFP Scope of Services.

11. Question: What are the expectations for performance of the fieldwork? Any preference as to whether the work is performed remotely, on-site, or a hybrid model?

    Response: NNEPRA is open to a hybrid model.

12. Question: What are the three biggest challenges affecting NNEPRA?

    Response: NNEPRA has one finance employee and works with a variety of federal and state funding sources with different requirements.

13. Question: Where did the need for the services arise?

    Response: NNEPRA requires accounting and auditing services to provide redundancy and support to staff.

14. Question: Was this service outsourced in the past? Is the prior vendor allowed to propose on the opportunity?

    Response: Yes, this service has been outsourced. The prior vendor is allowed to submit a proposal.

15. Question: Does NNEPRA have a budget for the project that can be shared?

    Response: NNEPRA cannot share this information at this time.

16. Question: Will prior year schedules, analysis and financial statement support files be provided to the selected vendor as a starting point?

    Response: Yes.

17. Question: Will there be an individual with NNEPRA who will be reviewing the work performed by the selected vendor and taking responsibility for the work performed?

    Response: Yes.

18. Question: What level of monthly involvement is anticipated with account reconciliations?

    Response: NNEPRA requires review of balance sheet and general ledger accounts and adjustments as needed.

19. Question: Are financial statement preparation services expected as part of this engagement?

    Response: No. See answer to question 4.

20. Question: Does NNEPRA anticipate the selected firm attending Board or committee meetings? Are these meetings remote or in-person?

    Response: No.

21. Question: Are there any recurring audit findings, management comments, or internal control recommendations that would help proposers understand ongoing support needs?

    Response: No. NNEPRA requires accounting and auditing services to provide redundancy and support to staff.

22. Question: What is the anticipated timeline for evaluating and replacing Sage50?

    Response: No timeline has been determined

23. Question: Has NNEPRA established a budget for the accounting software conversion project?

    Response: No budget has been set.

24. Question: Is the selected firm expected to participate only in vendor evaluation, or also in implementation, testing, training, and data migration activities?

    Response: See RFP. NNEPRA would rely on the firm to participate in evaluation, selection and implementation of a new accounting system, including guidance on system functionality, data migration considerations and process improvements related to the transition.

25. Question: Has NNEPRA identified any preferred accounting systems or requirements for the replacement system?

    Response: See answer to question 9.

26. Question: Does NNEPRA have any additional software or vendors used (i.e. payroll processing, grants management software, etc.)

    Response: Yes. NNEPRA uses ADP for payroll.

27. Question: How many accounting personnel currently support NNEPRA's accounting function?

    Response: NNEPRA has 1 (one) employee supporting accounting functions.

28. Question: Since the number of hours required to perform the services listed in the RFP could vary greatly, should we include only hourly fee schedules in our cost proposal?

    Response: The proposal should include hourly fee schedules.

29. Question: If NNEPRA would like a total cost estimate for each contract period included, will NNEPRA consider alternative fee structures (retainer plus hourly rates, not-to-exceed arrangements, etc.) for the cost proposal, or is a fixed annual fee preferred?

    Response: The proposal should include hourly fee schedules and estimated number of hours to complete the work

30. Question: If a fixed fee is preferred, can NNEPRA provide an estimate of the annual hours anticipated under this contract by service area (bookkeeping review, reconciliations, audit support, technical accounting, and accounting system transition support) to help proposers provide as accurate an estimated cost as possible?

    Response: See answer to question 29.

ALL CONTRACTORS SUBMITTING A PROPOSAL ARE REQUIRED TO ACKNOWELDGE RECEIPT OF THIS ADDENDUM NO. 1 AS PART OF THEIR PROPOSAL PACKAGE. PLEASE SIGN BELOW ACKNOWELDGING RECEIPT OF THIS ADDENDUM AND RETURN WITH THE FINAL PROPOSAL.

Supplier Name: ____

Supplier Authorized Signature: ________________________________

Printed Name & Title: ____

For any additional questions regarding this addendum please contact:

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