

This is an amendment to the combined synopsis/solicitation entitled "Stennis Space Center Audit of NASA Exchange Operations" NNS14522771Q which was posted on August 13, 2014. You are notified that the following changes are made:

The purpose of this amendment is to respond to questions received, extend the proposal due date and make changes to Instructions to Offerors.

1. All questions received and answers are hereby provided in Attachment A (Pages 1-5).
2. The proposal due date is hereby changed from August 27, 2014 to September 2, 2014.
3. FAR 52.212-1 Instructions to Offerors - Commercial Items (APR 2014) is hereby amended and reads:

The offeror shall separate and clearly identify the following items:

(i) Technical Capability: Shall include adequate documentation showing the offeror can comply with all of the requirements outlined in the statement of work.

(ii) Past Performance: Information to include recent and relevant contracts for the same or similar items and other references (including contract numbers, points of contacts with telephone numbers and other relevant information).

(iii) Price: Complete the pricing schedule using the online NASA Acquisition Internet Service (NAIS) Vendor Quote for RFQ#:NNS14522771Q.

Documents related to this procurement will be available over the Internet. These documents will reside on a World Wide Web (WWW) server, which may be accessed using a WWW browser application. The Internet site, or URL, for the NASA/SSC Business Opportunities home page is <http://prod.nais.nasa.gov/cgi-bin/eps/bizops.cgi?gr=D&pin=64>

Offerors are responsible for monitoring this site for the release of the solicitation and any amendments. Potential offerors are responsible for downloading their own copy of the solicitation and amendments (if any).

**STENNIS SPACE CENTER AUDIT  
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ATTACHMENT A**

Question #1: I am hoping to try and find out if this work is currently being performed under any incumbent contracts with the SSC or if this is new work that is being procured?

Answer #1: **The NASA Exchange Audit has previously been procured annually.**

Question #2: If there is an incumbent, I am hoping to learn the name of the incumbent contractor and the corresponding contract number.

Answer #2: **The incumbent contractor is Harper, Rains, Knight, & Company, and the corresponding contract number is NNS14AA60P.**

Question #3: Is the incumbent auditor eligible to submit a proposal for the effort?

Answer #3: **The incumbent auditor is eligible to submit a proposal for the effort.**

Question #4: How much were the fees for these services for the prior audit cycle?

Answer #4: **The fees for the services for the prior audit cycle are proprietary and will not be provided. The FY 2013 contract was valued at \$17,500.00.**

Question #5: How many staff and for how many weeks was the audit team on site at the office performing the preliminary and year-end audit field work?

Answer #5: **The number of staff and length of time the audit team was on-site at the office performing the preliminary and year-end audit field work is proprietary and will not be provided. Please refer to the Statement of Work for details about the required services.**

Question #6: How many audit adjusting entries were proposed and booked by the external auditor for the prior audit cycle?

Answer #6: **The auditors proposed less than 25 adjusting journal entries for the prior audit cycle.**

Question #7: Are you able to provide a listing of these adjusting entries?

Answer #7: **The listing of the adjusting entries is proprietary and will not be provided.**

Question #8: When is the auditor able to begin the audit field work?

Answer #8: **The auditor will be able to begin audit field work at the end of the Fiscal Year, September 30<sup>th</sup> 2014, which will include the Kick-off Meeting and the end of year inventory count.**

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Question #9: Is there an opportunity for on-site planning work in advance of fiscal year end?

Answer #9: **No, there is not an opportunity for on-site planning work in advance of fiscal year end. Please refer to the Statement of Work which outlines the dates that the contract awardee is required to be onsite at Stennis Space Center.**

Question #10: Did the prior auditor perform an inventory count observation?

Answer #10: **N/A for FY 2013.**

Question #11: Where can I obtain a copy of the prior audit reports?

Answer #11: **The prior year audit reports are proprietary and will not be provided. The contract awardee will have access to a copy of the FY 2013 financial statements after contract award.**

Question #12: How can I obtain a copy of the financial statements for 2014?

Answer #12: **The contract awardee will have access to a copy of the FY 2013 (Last Fiscal Year Completed) financial statements after contract award.**

Question #13: Who did the last audit?

Answer #13: **Harper, Rains, Knight, & Company performed the FY 2013 audit.**

Question #14: When will this audit need to be completed by?

Answer #14: **The NASA Exchange Audit will need to be completed by January 9, 2015.**

Question #15: What accounting software does the exchange use?

Answer #15: **The NASA Exchange uses QuickBooks accounting software.**

Question #16: How many years did the incumbent auditor perform the audit?

Answer #16: **The incumbent auditor performed the NASA Exchange Audit for FY12 and FY13.**

Question #17: What was the fees for the prior year's audit? And what is the budget for the current audit?

Answer #17: **The fees for the prior year's audit and budget for the current audit are proprietary and will not be provided. The FY 2013 contract was valued at \$17,500.00.**

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Question #18: Are the end products (audit of the consolidated financial statement and compilation report) the same for option years?

Answer #18: **Yes the end products which include the audit of the consolidated financial statement and compilation report are the same for option years.**

Question #19: Will NASA exchange (NASA) prepare the financial statements and foot notes?

Answer #19: **The NASA Exchange will not prepare the financial statements and foot notes. The contract awardee will be responsible for preparing the financial statements and foot notes.**

Question #20: When will NASA be ready for the audit?

Answer #20: **The NASA Exchange will be ready for the audit by September 30, 2014.**

Question #21: In the prior year how many adjusting journal entries did the auditors propose (if any).

Answer #21: **The auditors proposed less than 25 adjusting journal entries.**

Question #22: In the prior year, did NASA receive a unqualified opinion?

Answer #22: **NASA did not receive an unqualified opinion in the prior year.**

Question #23: Did the auditor provide any findings or management letter comments?

Answer #23: **The findings and management letter comments are proprietary and will not be provided.**

Question #24: If so how many findings or management letter comments did they have?

Answer #24: **The findings and management letter comments are proprietary and will not be provided.**

Question #25: What was the nature of the findings/management letter comments?

Answer #25: **The nature of the findings/management letter comments are proprietary and will not be provided.**

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Question #26: Have NASA had any significant changes since the prior year's audit?

Answer #26: **The only significant change that occurred after the FY 2013 audit was the closing of the NASA Stennis Space Center Souvenir Shop.**

Question #27: Under the Pricing section form SF-1449 – Can you provide a copy of this form?

Answer #27: **Offerors will not be required to submit pricing information on the SF-1449. Offerors will submit pricing information using the online NASA Acquisition Internet Service (NAIS) Vendor Quote for RFQ: NNS14522771Q.**

Question #28: Is there an incumbent auditor? If so, who is the incumbent?

Answer #28: **The incumbent auditor is Harper, Rains, Knight, & Company.**

Question #29: Is there historical information on level of effort, in terms of hours and cost, that you can share with us?

Answer #29: **The historical information on level of effort in terms of hours and cost is proprietary and will not be provided. The FY 2013 contract was valued at \$17,500.00.**

Question #30: Please identify the incumbent firm and the audit fees (excluding travel cost) paid for the FY2013 audit and compilation, if applicable.

Answer #30: **The incumbent firm is Harper, Rains, Knight, & Co. The audit fees are proprietary and will not be provided.**

Question #31: Please provide a copy of the independent auditor's report issued for the FY ending September 30, 2013.

Answer #31: **The independent auditor's report issued for the FY ending September 30, 2013 is proprietary and will not be provided.**

Question #32: Will this award be a fixed price or a time and materials contract?

Answer #32: **This award will be a Firm-Fixed Price contract.**

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Question #33: Will the Government accept PDF copies of CPAR reviews as part of Past Performance documentation?

**Answer #33: Yes, the Government will accept PDF of CPAR reviews as part of Past Performance documentation.**

Question #34: Page 3 of 8 of the RFQ instructions to quoters state that “(iii) Price: Complete the pricing schedule on the SF-1449”. Will the Government accept a detailed travel cost breakdown spreadsheet in MS Excel format to support the price on the SF-1449?

**Answer #34: Offerors will not be required to submit pricing information on the SF-1449. Offerors will submit pricing information using the online NASA Acquisition Internet Service (NAIS) Vendor Quote for RFQ: NNS14522771Q. See #3 of Amendment #0001 to the solicitation as it amends Instructions to Offerors.**