



# Department of Health

## Request for Proposals

RFP # 20527

### Independent External Auditing Services

Issued: July 11, 2024

#### **DESIGNATED CONTACT:**

Pursuant to State Finance Law §§ 139-j and 139-k, the New York State Department of Health (hereinafter referred to as the “**Department**” or as “**DOH**”) identifies the following designated person to whom all communications attempting to influence the Department’s conduct or decision regarding this procurement must be made.

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#### **PERMISSIBLE SUBJECT MATTER CONTACT:**

Pursuant to State Finance Law § 139-j(3)(a), the Department identifies the following allowable person to contact for communications related to the submission of written bids, written questions, pre-bid questions, and debriefings.

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## 1.0 CALENDAR OF EVENTS

<b>RFP #20527 – INDEPENDENT EXTERNAL AUDITING SERVICES</b>	
<b><u>EVENT</u></b>	<b><u>DATE</u></b>
Issuance of Request for Proposals	July 11, 2024
Deadline for Submission of Written Questions	Questions Due By August 1, 2024 at <b>4:00 p.m. ET</b>
Responses to Written Questions Posted by DOH	Responses Posted On or About August 22, 2024
Deadline for Submission of Proposals	Proposals Due On Or Before September 9, 2024 at <b>4:00 p.m. ET</b>
<i><u>Anticipated</u></i> Contract Start Date	July 1, 2025

## 2.0 OVERVIEW

Through this Request for Proposals (“RFP”), the New York State (“State”) Department of Health (the “Department” or “DOH”) is seeking competitive proposals from independent auditing organizations to provide the products/services as further detailed in Section 4.0 (Scope of Work). It is the Department’s intent to award one (1) contract from this procurement.

### 2.1 Introductory Background

The New York State of Health, New York’s Official Health Plan Marketplace (“NYSoH” or “Marketplace”), authorized by the federal Patient Protection and Affordable Care Act of 2010 (ACA), was established in April 2012 and codified in Article 2, Title VII of the NY Public Health Law in 2019. NYSoH has successfully increased the affordability and accessibility of health insurance coverage in New York by providing one central resource through which consumers can apply for insurance affordability programs for which they may be eligible, and shop for a health plan that meets their particular needs. As of January 31, 2024, more than 6.7 million individuals – or one in three New Yorkers – are enrolled in health coverage through the Marketplace. This increase in coverage has resulted in a historic decline in uninsured rates from 10 to just below 5 percent between 2013 and 2022.

The NY State of Health is an organized, online exchange through which individuals and small businesses may shop for health insurance in a way that allows them to easily compare health plan options. Through the Marketplace website, individuals may apply for, and if eligible, enroll in Insurance Affordability Programs including Medicaid, Child Health Plus, Essential Plan and Qualified Health Plans (QHPs) for which qualified individuals receive advance premium tax credits and cost sharing reductions to help pay for coverage. Individuals can also enroll in QHPs at full premium.

The Small Business Marketplace of the NY State of Health (also known as the Small Business Health Options Program or “SHOP”) allows small employers (currently defined in New York as 100 or fewer employees) to seek a determination of eligibility as a small employer to purchase Marketplace certified QHPs and Stand-Alone Dental (SADP) Plans; and may then enroll in QHP or SADP coverage directly with the insurer and qualify for federal small business tax credits, if otherwise qualified.

## Functional Requirements of the Marketplace

The Marketplace has several functional requirements pursuant to federal regulation (CFR Part 155: Exchange Establishment Standards and Related Standards Under the Affordable Care Act), including but not limited to:

1. Regularly consulting with Advisory Committees comprised of stakeholders across New York State;
2. Conducting eligibility determinations for applicant participation in the Marketplace and for Insurance Affordability Programs, including premium tax credit calculation;
3. Enrolling eligible applicants into QHPs;
4. Conducting appeals of eligibility determinations for applicant participation in the Marketplace and for Insurance Affordability Programs;
5. Certifying individual health insurance plans as Qualified Health Plans (QHPs) that satisfy the requirements to be offered on the Marketplace, and contracting with the issuers of QHPs to make them available through the Marketplace; and
6. Implementing Navigator and Certified Application Counselor Programs to provide direct assistance to individuals in applying for coverage through the Marketplace.

## 2.2 Oversight and Program Integrity Requirements

Pursuant to 45 CFR 155.1200:

1. DOH, for the Marketplace, must:
  - a. Keep an accurate accounting of Marketplace receipts and expenditures in accordance with Generally Accepted Accounting Principles (GAAP).
  - b. Monitor and report to HHS on Marketplace-related activities.
  - c. Collect and report to HHS on performance monitoring data.
2. DOH, for the Marketplace, must at least annually provide HHS, in a manner specified by HHS, the following:
  - a. A financial statement presented in accordance with GAAP by June 1 of each year.
  - b. Eligibility and enrollment reports.
  - c. Performance monitoring data.
3. DOH must provide HHS with the results of the Annual Independent External Financial and Performance Audit of the Marketplace that follows Generally Accepted Governmental Auditing Standards (GAGAS) and addresses:
  - a. Compliance with the requirement to keep an accurate accounting of Marketplace receipts and expenditures in accordance with GAAP.
  - b. Compliance with the requirements of a State Exchange pursuant to Part 155 of Title 45 of the Code of Federal Regulations, which is Exchange Establishment Standards and Other Related Standards under the ACA.
  - c. Processes and procedures designed to prevent improper eligibility determinations and enrollment transactions.
  - d. Identification of errors that have resulted in incorrect eligibility determinations.

4. DOH must inform HHS of any material weakness or significant deficiency identified in the audit and develop and inform HHS of a corrective action plan for such material weakness or significant deficiency.
5. DOH must make a summary of the results of the external audit public. Previous audit reports are posted online at: [https://info.nystateofhealth.ny.gov/resources?f%5B0%5D=field\\_resource\\_type%3A2](https://info.nystateofhealth.ny.gov/resources?f%5B0%5D=field_resource_type%3A2).

### 2.3 Marketplace Finances and NYSOH Personnel

The Marketplace's monthly expenses are paid by DOH, posted in the State Financial System (SFS), downloaded by NYSOH via Analyze NY reports and posted to the Peoplesoft accounting software that is available to the NYSOH accounting staff for its use in financial statement preparation.

The Marketplace is funded from a Special Revenue Other (SRO) Fund of New York State, with revenue from the State's broad-based healthcare assessments.

The NYSOH personnel perform various business administration, program oversight, and support functions such as finance, legal, communications, public policy and outreach, plan management, operations and information technology (IT), and member appeals. NYSOH does contract certain of its operations to private vendors (e.g., customer service and call center operations, select financial processing activities, and some IT development and maintenance) and relies on other public agencies and their private vendors to provide other key services relating to core IT systems.

### 2.4 Important Information

The Bidder **must** review, and is requested to have its legal counsel review, [Attachment 8](#), the DOH Agreement (Standard Contract), as the successful Bidder must be willing to enter into the Contract awarded pursuant to this RFP in the terms of [Attachment 8](#), **subject only to any amendments to the Standard Contract agreed by the Department during the Question and Answer Phase of this RFP** (see, [Section 5.2](#)). Please note that this RFP and the awarded Bidder's Bid will become part of the Contract as Appendix B and C, respectively.

It should be noted that Appendix A of [Attachment 8](#), "Standard Clauses for New York State Contracts", contains important information, terms and conditions related to the Contract to be entered into as a result of this RFP and **will be incorporated, without change or amendment**, into the Contract entered into between DOH and the successful Bidder. By submitting a response to this RFP, the Bidder agrees to comply with all the provisions of the Contract, including all of the provisions of Appendix A.

Note, [Attachment 7](#), the Bidder's Certified Statements, **must** be submitted by each Bidder and includes a statement that the Bidder accepts, **without any added conditions, qualifications or exceptions**, the contract terms and conditions contained in this RFP including any exhibits and attachments, including, without limitation, [Attachment 8](#). It also includes a statement that the Bidder acknowledges that, should any alternative proposals or extraneous terms be submitted with its Bid, such alternate proposals or extraneous terms will not be evaluated by the DOH.

Any qualifications or exceptions proposed by a Bidder to this RFP should be submitted in writing using the process set forth in [Section 5.2](#) (Questions) prior to the deadline for submission of written questions indicated in [Section 1](#). (Calendar of Events). Any such qualifications or exceptions that are not proposed prior to the deadline for the submission of written questions will not be considered by DOH after contract award. Any amendments DOH makes to the RFP as a result of questions and answers will be publicized on the DOH web site and will be available and applicable to all Bidders equally.

## **2.5 Term of the Agreement**

The term of the Contract that will be entered into pursuant to this RFP between the Department and the successful Bidder is expected to be for a period five (5) years commencing on the date shown on the Calendar of Events in [Section 1](#), subject to the availability of sufficient funding, successful Contractor performance, and approvals from the New York State Attorney General (AG) and the Office of the State Comptroller (OSC).

## **3.0 BIDDERS' QUALIFICATIONS TO PROPOSE**

### **3.1 Minimum Qualifications**

The NYSDOH will accept proposals from bidders with the following types and levels of experience as a prime Contractor.

- A minimum of three (3) years of experience with both financial and performance audits following the rules of GAAP (Generally Accepted Accounting Principles);
- A minimum of three (3) years of experience with both financial and performance audits following the rules of GAGAS (Generally Accepted Government Auditing Standards);
- Employ at least one (1) Certified Public Accountant(s) licensed in New York and in good standing; and
- Three (3) years of experience in providing similar auditing services to government agencies.

Experience acquired concurrently is considered acceptable.

For the purposes of this RFP, a "prime Contractor" is defined as one who has the contract with the owner of a project or job and has full responsibility for its completion. A prime Contractor undertakes to perform a complete contract and may employ (and manage) one or more subcontractors to carry out specific parts of the contract.

Failure to meet these Minimum Qualifications will result in a proposal being found non-responsive and eliminated from consideration.

### **3.2 Preferred Qualifications**

Preference will be given to bidders with the following experience:

- A minimum of one (1) year of experience performing audits involving health insurance issuers or health care organizations, including issues covered under the Affordable Care Act (ACA).

## **4.0 SCOPE OF WORK**

This Section describes the independent external auditing services that are required to be provided by the selected bidder. The selected bidder must be able to provide all of these services throughout the contract term.

**PLEASE NOTE:** Bidders will be requested to provide responses that address all of the requirements of this RFP as part of its Technical Proposal.

The terms "bidders", "vendors" and "proposers" are also used interchangeably. For purposes of this RFP, the use of the terms "shall", "must" and "will" are used interchangeably when describing the Contractor's/Bidder's duties.

## **4.1 Tasks/Deliverables**

The Contractor must provide the following services to DOH through its own resources, at the specific request of DOH. The Contractor will perform both an Annual Independent Financial Statement Audit and an Annual External Performance Audit of the Marketplace. The DOH reserves the right to modify the frequency or scope of either audit, based upon changes to federal or state laws, rules or regulations.

The results of these audits will be reported on an annual basis to Marketplace management and any federal and State agencies as required.

The Contractor and any subcontractors must retain documentation related to the external audit for ten (10) years from the date of completion of each audit. Documentation includes paper and electronic media, and other evidence of accounting procedures and practices.

## **4.2 Annual Financial Statement Audit**

The NYSOH accounting staff will provide a draft financial statement and accompanying footnotes to the Contractor, at an agreed upon date, no earlier than three (3) weeks after the end of the calendar year. The draft financial statement is meant to provide a starting base for the Annual Financial Statement Audit. The Contractor will incorporate any adjustments necessitated by the audit and track these changes into the final version of the financial statements as part of its deliverable. NYSOH, as a State-Based Marketplace (SBM) is required to provide the results to CMS and publish a public summary of the results.

The core tasks of the Contractor with respect to the Annual Financial Statement Audit in accordance with 45 CFR 155.1200(d) are set forth below in Sections 4.2.1-4.2.3:

### **4.2.1 Audit Work Plan**

The Contractor is responsible for providing a Financial Statement Audit work plan for each year of the contract. The first audit work plan should be delivered to DOH within thirty (30) business days of approval of the contract by the Office of the State Comptroller (OSC). In subsequent years (2-5), a Financial Statement Audit work plan must be provided to the DOH no less than thirty (30) business days prior to audit work commencing. The Financial Statement Audit work plans must be approved by DOH in writing prior to the work commencing.

### **4.2.2 Audit Work/Testing**

The DOH defines "Audit Work" for the purpose of this RFP as transaction testing and record review performed on site at locations within the immediate Capital District.

The Contractor shall:

- a. Review NYSOH financial reporting structure, which includes items such as method of data capture and creation of financial statements.
- b. Review policies and procedures for accounting for Marketplace receipts and expenditures in accordance with GAAP.
  - i. Review of Marketplace financial statements.
  - ii. Sampling of receipts and expenditures to ensure accuracy.
- c. Review internal controls and related financial and accounting policies and procedures, including:
  - i. Contracts, which includes the scope of work, the proposals, and payment records; including any applicable invoices.
  - ii. Process for reporting and approving payments, and for identifying erroneous or improper payments.
  - iii. Segregation of duties.
  - iv. Policies and procedures related to fraud, waste, and abuse.

- v. Records maintenance.
- d. Present Preliminary Financial Statement Audit findings and recommendations resulting from the audit to designated DOH staff. The Contractor will allow DOH no less than thirty (30) days to respond to any misstatement of fact prior to the issuance of final reports.
- e. Report any material violations discovered during the contract term to DOH staff immediately. A material violation is one that has a significant adverse impact on the Marketplace program function or proper reporting requirements.

#### **4.2.3 Annual Statements**

The Contractor is responsible for producing a certified Annual Financial Statement Audit report and audited set of Financial Statements to be issued as a product of the audit no later than May 1<sup>st</sup> of each year, unless another date is specified by DOH. The financial statements the Marketplace must issue on an annual basis are:

- a. Balance Sheet;
- b. Statement of Revenues, Expenditures and Changes in Fund Balances;
- c. Notes to financial statements including any schedules or statements required; and
- d. A Management Discussion and Analysis document for inclusion within the final issued audit report.

The Contractor's Annual Financial Statement Audit Report and their audited set of financial statements shall include, but not be limited to:

- a. A description of the scope of the audit;
- b. A description of the audit methodology, including any quantitative and qualitative tests performed by the Contractor;
- c. Assurance that the audit was conducted in accordance with GAGAS and GAAP;
- d. Nature of confidential or sensitive information that may have been omitted;
- e. Specific findings from the Financial Statement Audit, including a summary of compliance or non-compliance with all requirements;
- f. Material weaknesses, significant deficiencies, and violations found;
- g. Recommended improvements to operating procedures to comply with financial requirements; and
- h. The auditor's opinion on the financial statements.

#### **4.3 Annual External Performance Audit**

DOH also requires an Annual External Performance Audit report to be issued as a product of the audit no later than May 1<sup>st</sup> of each year, unless another date is specified by DOH. In accordance with general program integrity and oversight requirements 45 CFR 155.1200, a State Based Marketplaces (SBM) to engage an independent qualified auditing entity which follows generally accepted government auditing standards, to perform an Annual Independent External Performance Audit. The audit must address (i) compliance with the requirements under Part 155 of Title 45 of the Code of Federal Regulations, which is Exchange Establishment Standards and Other Related Standards Under the Affordable Care Act. (ii) processes and procedures



designed to prevent improper eligibility determinations and enrollment transactions; and (iii) identification of errors that have resulted in incorrect eligibility determinations. The SBM is required to provide the results of the audit to CMS and publish a public summary of the results.

The Contractor must assess the Marketplace's compliance with the minimum functions of a State exchange described in subparts C, D, E, F, G, H, K and O of 45 CFR Part 155 which include, but are not limited to, the following:

- a. General Marketplace Functions (45 CFR 155, Subpart C)
  - i. Providing consumer assistance tools and programs, including a toll-free call center, website, consumer information that is accessible and in plain language, a Navigator program, and outreach and education;
  - ii. Navigator program established and standards in place, including training standards;
  - iii. Agent and broker agreement in place;
  - iv. Certified Application Counselor program in place;
  - v. Process for an applicant or enrollee to designate an Authorized Representative;
  - vi. Standards for Marketplace notices are in place;
  - vii. Standards and protocols for electronic transactions with QHP issuers have been implemented;
  - viii. Privacy and security standards to protect personally identifiable information have been implemented.
- b. Exchange Functions in the Individual Market: Eligibility Determinations for Exchange Participation and Insurance Affordability Programs (45 CFR 155, Subpart D)
  - i. Processes are in place to determine eligibility for enrollment in a QHP through the Marketplace in compliance with federal regulations;
  - ii. Process in place for eligibility redeterminations within a benefit year;
  - iii. Process in place for conducting annual redetermination of eligibility;
  - iv. Processes are in place for administration of advance payments of the premium tax credit (APTC) and cost-sharing reductions (CSR) in accordance with federal regulations;
  - v. Special eligibility standards and process for Indians is in place;
  - vi. Notices of eligibility determination provided to applicants includes notice of the right to appeal and instructions regarding how to file an appeal, in accordance with federal regulation.
- c. Enrollment in Qualified Health Plans (45 CFR 155, Subpart E)
  - i. Processes are in place for accepting a QHP selection from an applicant who is determined eligible for enrollment in a QHP in accordance with federal regulation, and transmitting the information necessary to enable the QHP issuer to enroll the applicant;
  - ii. Use of a single streamlined application;
  - iii. Use of annual open enrollment periods;
  - iv. Process to require issuer application assisters to meet the requirements set forth in 45 CFR 156.1230(a)(2) with respect to: (1) training, (2) privacy and security standards and (3) applicable state law;
  - v. Standards and procedures for special enrollment periods for QHPs in accordance with federal regulation;
  - vi. Standards and procedures for termination of QHP coverage in accordance with federal regulation.
- d. Appeals of Eligibility Determinations for Marketplace Participation and Insurance Affordability Programs (45 CFR 155, Subpart F)
  - i. Establishment of an appeals process in accordance with 45 CFR 155.505;
  - ii. Notice of appeals procedure provided to applicants;
  - iii. Process in place for accepting appeal requests;

- iv. Process in place to continue to consider an applicant eligible while an appeal is pending in accordance with applicable regulations;
  - v. Process in place for dismissing an appeal;
  - vi. Informal resolution process complies with applicable standards;
  - vii. Process in place for expedited appeals;
  - viii. Procedure for appeals decisions;
  - ix. Appellant access to appeal record;
  - x. Public access to appeal decisions, subject to applicable law regarding privacy;
- e. Eligibility Process for Exemptions (45 CFR 155, Subpart G)
- i. Notice is provided regarding the application process through HHS for an exemption from the shared responsibility payment.
- f. Exchange Functions: Small Business Health Options Program (SHOP) (45 CFR 155, Subpart H)
- i. Establishment of standards to verify employer eligibility to participate in SHOP.
- g. Certification of Qualified Health Plans (45 CFR 155, Subpart K)
- i. Standard process in place for certifying QHPs;
  - ii. Process in place to receive information from QHP issuers on rates, benefits and cost-sharing requirements;
  - iii. Certification standards in place related to advance payments of the premium tax credit and cost-sharing reductions;
  - iv. Collection of information regarding transparency in coverage and transparency of cost-sharing information;
  - v. QHP network adequacy requirements are in place;
  - vi. Process to evaluate the service area of a QHP;
  - vii. Process in place for certification of stand-alone dental plans;
  - viii. Process for recertification of QHPs;
  - ix. Process for decertification of QHPs.
- h. Quality Reporting Standards for Exchange (45 CFR 155, Subpart O);
- i. Process to validate that NYSOH prominently displays the quality rating information assigned to each QHP issuer on its website (i.e. NCQA rating).

#### **4.3.1 Audit Work Plan**

The Contractor shall perform the programmatic audit in accordance with Governmental Accounting Standards (GAS) to obtain sufficient evidence to provide a reasonable basis for any findings and recommendations. In accordance with Section 4.2 of this RFP, the Contractor shall develop a tailored audit program for NYSOH.

The first programmatic audit work plan shall be delivered to DOH within thirty (30) business days of approval of the contract by the Office of the State Comptroller (OSC). In subsequent years (2-5), a programmatic audit work plan must be provided to the DOH no less than thirty (30) business days prior to audit work commencing. The programmatic audit work plans must be approved by DOH in writing prior to the work commencing.

#### **4.3.2 Audit Work/Testing**

The Contractor shall perform Audit Work (as defined in Section 4.2.1.2 of this RFP)/ transaction testing to obtain sufficient appropriate evidence to provide a reasonable basis for any findings or recommendations. The Contractor shall:

- a. Review the Marketplace’s structure, including monitoring activities for the various functions of the Marketplace.
- b. Review accounting policies and procedures for Marketplace receipts and expenditures.
- c. Develop audit programs and testing procedures in accordance with GAS.
- d. Execute transaction tests of the Marketplace’s controls for compliance with regulatory requirements.
- e. Review internal controls and related policies and procedures.
- f. Select and sample transactions.
- g. Present Preliminary Annual External Performance Audit findings and recommendations resulting from the audit to designated DOH staff. The Contractor will allow DOH no less than thirty (30) days to respond to any misstatement of fact prior to the issuance of final reports.
- h. Report any material violations discovered during the contract term to DOH staff immediately. A material violation is one that has a significant adverse impact on the Marketplace program function or proper reporting requirements.

**4.3.3 Annual Statements**

The Contractor is required to produce a certified written annual audit report to be issued as a product of the audit no later than May 1<sup>st</sup> of each year, unless another date is specified by DOH. The audit report shall include, but not be limited to:

- a. A description of the scope of the audit;
- b. A description of the audit methodology, including any quantitative and qualitative tests performed by the auditor;
- c. Assurance that the audit was conducted in accordance with GAS;
- d. Nature of confidential or sensitive information that may have been omitted;
- e. Specific findings, including a summary of compliance or non-compliance with requirements;
- f. Listing any material weaknesses, significant deficiencies, and any identified instance of fraud or potential illegal acts;
- g. Recommended improvements to operating procedures to comply with requirements; and
- h. A statement on compliance with (CMS) Rule 9957 (45 CFR 155).

**4.4 Contract Management and Staffing**

The Contractor will be responsible for recruiting, training and providing appropriate staffing and oversight to ensure the integrity and timely completion of the services detailed in Section 4.0, Scope of Work throughout the course of the contract period.

The Contractor will provide the following Key Personnel, listed in the chart below with job titles to be used for this project, the general duties and minimum qualifications for each job title are provided below:

<b>Job Title</b>	<b>General Duties</b>	<b>Minimum Qualifications</b>
Engagement Partner	<p>Project oversight, management of Contractor’s team, liaison with DOH to plan and manage audit engagements.</p> <p>Understand client business and provide appropriate audit services to meet client expectations.</p> <p>Maintain up-to-date knowledge regarding applicable standards, policies and regulations.</p> <p>Address client concerns and escalate complex issues to management for immediate resolution.</p>	<p>A senior professional with a minimum of 10 years of experience. Extensive experience and knowledge of financial and performance audits.</p> <p>Minimum of 10 years of auditing experience that includes a minimum of 5 years of financial and performance audits.</p>

<b>Job Title</b>	<b>General Duties</b>	<b>Minimum Qualifications</b>
Audit Manager	<p>Leads groups of auditors.</p> <p>Provides oversight and guidance for auditors and may be responsible for training staff.</p> <p>Ensures standard auditing practices are followed.</p> <p>Analyze data and form preliminary conclusions and/or recommendations but reports to Engagement Partner for overall direction on project and specific policy interpretation. May supervise lower-level staff.</p>	<p>A mid-level professional with a minimum of 5 years of increasing responsibility and independent auditing work and experience.</p> <p>Possesses Certified Public Accountant (CPA) certification.</p> <p>Minimum of 5 years of auditing experience.</p> <p>Must possess a New York State CPA certification.</p>
Senior Auditor/Accountant	<p>Assist with annual external audit and examinations.</p> <p>Complete requested materials.</p> <p>Assist in preparing assigned schedules for the annual audit.</p> <p>Thorough understanding of GAAP and GAGAS and knowledge of statutory accounting principles.</p>	<p>Mid-level professional with a minimum of 5 years of experience and supervisory responsibilities.</p> <p>Possess Certified Public Accountant (CPA) certification.</p> <p>Minimum of 5 years of auditing and supervisory experience. Must possess a New York State CPA certification.</p>
Staff Auditor/Accountant	<p>Assist the Senior Auditor/Accountant.</p> <p>Technical support and data manipulation, but not necessarily drawing conclusions or making recommendations.</p>	<p>Entry-level staff with a minimum of 1 year of experience in general accounting processes.</p> <p>Should possess a working knowledge of mathematics and accounting principles.</p> <p>Minimum of 1 year of auditing experience.</p>

The Contractor will:

- a. Provide sufficient additional management and administrative support staff necessary to organize, prepare and carry out all administrative tasks associated with conducting these audits;
- b. Maintain the staffing levels and personnel as provided in the Contractor's proposed staffing plan, except as approved by the Department or caused by resignations or other situations, which in the State's judgement, are beyond the Contractor's control;
- c. Submit resumes of staff assigned to the project for the Department's review, prior to the start of work. At any time throughout the course of the contract, the Department reserves the right to approve or disapprove the Contractor's proposed staffing, including consultants or subcontractors and may request a replacement of such staffing, consultant or subcontractor, if needed.

- d. During the term of the contract, if substitution of staff is required, the qualifications of the newly appointed staff will need to meet or exceed the competencies of those staff previously identified for this contract. Any substitutions/replacements will be subject to DOH review and written approval.

#### **4.5 Reporting**

Upon completion of the Financial Statement and External Performance Audits, the Contractor will prepare written reports in accordance with sections 4.2 and 4.2.2.2 of this RFP. The Contractor shall follow the format located here: [Marketplace Audit Reports | NY State of Health](#).

#### **4.6 Information Technology**

The application and all systems and components supporting it, including, but not limited to, any forms and databases that include Personal Health, Personal Identification or other New York State information, must comply with all NYS security policies and standards listed at <http://its.ny.gov/tables/technologypolicyindex.htm>.

#### **4.7 Security**

The selected Contractor shall comply with all privacy and security policies and procedures of the Department (<https://its.ny.gov/policies>) and applicable State and Federal law and administrative guidance with respect to the performance of the Contract. The Contractor is required, if applicable, to execute a number of security and privacy agreements with the Department including a Business Associate Agreement (Appendix H) and a Data Use Agreement (DUA) at contract signing.

The Contractor is expected to provide secure and confidential backup, storage and transmission for hard copy and electronically stored information. Under no circumstances will any records be released to any person, agency, or organization without specific written permission of the DOH. The Contractor is obligated to ensure any subcontractor hired by Contractor who stores, processes, analyzes or transmits MCD on behalf of Contractor has the appropriate security requirements in place. Contractor is required to include in all subcontracts and Business Associate Agreements with their subcontractors language surrounding the security and privacy requirements as well as the language contained in the Confidentiality Language for Third Parties section of the DUA. If any breach or suspected breach of the data or confidentiality occurs, whether the breach occurred with the Contractor or subcontractor, DOH must be notified immediately.

The Contractor is required to maintain and provide to the Department upon request their data confidentiality plans and procedures for meeting security requirements as they relate to the deliverables and services within this RFP, including all plans as they relate to subcontractor work where applicable.

Contractor will develop and maintain adequate fully trained staff to respond to all stakeholder inquiries while protecting confidentiality and maintaining the security and integrity of all systems. Staff must be trained to understand and observe requirements related to confidentiality and operating guidelines for functions included in this RFP.

The Contractor will comply fully with all current and future updates of the security procedures of the DOH as well as with all applicable State and Federal requirements, in performance of the Contract.

#### **4.8 Transition**

The Contractor is required to develop a plan to securely and smoothly transfer any records referenced in this section to the Department or another Department agent should that be required during or upon expiration of its Contract. The plan and documentation must be submitted to the Department no later than three (3) months before the last day of its Contract with the Department of Health or upon request of the Department.

## 4.9 Payment

Payment of invoices and/or vouchers submitted by the successful Bidder pursuant to the terms of the Contract entered into pursuant to this RFP by the Department shall be made in accordance with Article XI-A of the New York State Finance Law. Payment terms will be:

The Contractor shall submit invoices and/or vouchers to the State's designated payment office:

Preferred Method: Email a .pdf copy of your signed voucher to the BSC at: [AccountsPayable@ogs.ny.gov](mailto:AccountsPayable@ogs.ny.gov) with a subject field as follows:

Subject: Unit ID: 3450475 Contract # TBD

Alternate Method: Mail vouchers to BSC at the following U.S. postal address:

**NYS Department of Health  
Unit ID 3450475  
c/o NYS OGS BSC Accounts Payable  
Building 5, 5th Floor  
1220 Washington Ave.  
Albany, NY 12226-1900**

Payment for invoices and/or vouchers submitted by the CONTRACTOR shall only be rendered electronically unless payment by paper check is expressly authorized by the Commissioner, in the Commissioner's sole discretion, due to extenuating circumstances. Such electronic payment shall be made in accordance with ordinary State procedures and practices. The CONTRACTOR shall comply with the State Comptroller's procedures to authorize electronic payments. Authorization forms are available at the State Comptroller's website at [www.osc.state.ny.us/epay/index.htm](http://www.osc.state.ny.us/epay/index.htm), by email at [epayments@osc.state.ny.us](mailto:epayments@osc.state.ny.us) or by telephone at 518-474-6019. CONTRACTOR acknowledges that it will not receive payment on any invoices and/or vouchers submitted under this Contract if it does not comply with the State Comptroller's electronic payment procedures, except where the Commissioner has expressly authorized payment by paper check as set forth above.

In addition to the Electronic Payment Authorization Form, a Substitute Form W-9 must be on file with the Office of the State Comptroller, Bureau of Accounting Operations. Additional information and procedures for enrollment can be found at <http://www.osc.state.ny.us/epay>.

Completed W-9 forms should be submitted to the following address:

NYS Office of the State Comptroller  
Bureau of Accounting Operations  
Warrant & Payment Control Unit  
110 State Street, 9<sup>th</sup> Floor  
Albany, NY 12236

Payment of such invoices and/or vouchers by the State (NYS Department of Health) shall be made in accordance with Article XI-A of the New York State Finance Law. Payment terms will be:

For Annual Financial Statement Audits, the Contractor will submit invoices based upon the all-inclusive deliverable price per audit task contained in the Contractor's Attachment B- Cost Proposal - Financial Statement and Performance Audit. Each Financial Statement Audit will be paid as follows:

- a. 25 % of the all-inclusive deliverable rate in the Contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the Contractor's Audit Work Plan (see section 4.2.1.1);
- b. 25% of the all-inclusive deliverable rate in the Contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the Contractor's preliminary annual audit findings and recommendations see section 4.2.1.2); and

- c. The balance (50%) of the all-inclusive deliverable rate in the Contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the Contractor's certified annual financial statement audit report and audited set of financial statements, including all ancillary reports (see Section 4.2.1.2).

For Annual External Performance Audits, the Contractor will submit invoices based upon the all-inclusive deliverable price per audit task contained in the Contractor's Attachment B- Cost Proposal - Financial Statement and Performance Audit. Each External Performance Audit will be paid as follows:

- a. 25 % of the all-inclusive deliverable rate in the Contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the Contractor's Audit Work Plan (see section 4.2.2.1);
- b. 25% of the all-inclusive deliverable rate in the Contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the Contractor's preliminary annual audit findings and recommendations see section 4.2.2.2); and
- c. The balance (50%) of the all-inclusive deliverable rate in the Contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the Contractor's certified written annual audit report (see Section 4.2.2.2)

#### **4.10 Subcontracting**

Bidders may propose the use of a subcontractor. The Contractor shall obtain prior written approval from NYSDOH before entering into an agreement for services to be provided by a subcontractor. The Contractor is solely responsible for assuring that all the requirements of this RFP is met. All subcontracts shall contain provisions specifying that the work performed by the subcontractor must be in accordance with the terms of the prime contract, and that the subcontractor specifically agrees to be bound by the confidentiality provisions set forth in the agreement between the DOH and the Contractor. DOH reserves the right to request removal of any Bidder's staff or subcontractor's staff if, in DOH's discretion, such staff is not performing in accordance with the Contract.

**NOTE:** Subcontractors whose contracts are valued at or above \$100,000 will be required to submit the Vendor Responsibility Questionnaire upon selection of the prime Contractor.

#### **4.11 Contract Insurance Requirements**

Prior to the start of work under the Contract, the Contractor shall procure, at its sole cost and expense, and shall maintain in force at all times during the term of the Contract, insurance of the types and in the amounts set forth in [Attachment 8](#), the New York State Department of Health Contract, Section IV. Contract Insurance Requirements as well as below.

##### **4.11.1 Professional Liability**

The Contractor must procure and maintain for the duration of the contract insurance against claims for damages to Department property which may arise from or in connection with the performance of the work carried out by the Contractor, or its subcontractors.

The Contractor must maintain said insurance at the limit of \$1,000,000 per occurrence or claim, \$2,000,000 aggregate.

##### **Limitation of Liability**

Except as otherwise set forth in the Indemnification Provisions J and K of the New York State Health Department Contract, the limit of liability shall be as follows:

- a) Contractor's liability for any claim, loss or liability arising out of, or connected with the Products and services provided, and whether based upon default, or other liability such as breach of contract, warranty, negligence, misrepresentation or otherwise, shall in no case exceed direct damages in: (i) an amount equal to two (2) times the original contract value

exclusive of renewals, for the Products and services, or parts thereof forming the basis of the Department's claim, or (ii) one million dollars (\$1,000,000), whichever is greater.

b) The Department may retain such monies from any amount due Contractor as may be necessary to satisfy any claim for damages, costs and the like asserted against the Department unless Contractor at the time of the presentation of claim shall demonstrate to the Department's satisfaction that sufficient monies are set aside by the Contractor in the form of a bond or through insurance coverage to cover associated damages and other costs.

c) Notwithstanding the above, neither the Contractor nor the Department shall be liable for any consequential, indirect or special damages of any kind which may result directly or indirectly from such performance, including, without limitation, damages resulting from loss of use or loss of profit by the Department, the Contractor, or by others.

#### **4.11.2 Data Breach and Privacy/Cyber Liability including Technology Errors and Omissions**

The Contractor and any subcontractor retained by the Contractor must carry and maintain applicable coverage during and for a period of two (2) years after termination of this contract, Data Breach and Privacy/Cyber Liability Insurance, including coverage for failure to protect confidential information and failure of the security of the Contractor's computer systems or the Department's Authorized Users' systems due to the actions of the Contractor which results in the unauthorized access to the Department's data.

The Contractor must maintain said insurance at the limit of \$5,000,000 to provide coverage for damages arising from, but not limited to the following:

- • Breach of duty to protect the security and confidentiality of nonpublic proprietary information;
- • Personally identifiable nonpublic information (e.g., medical, financial, or personal in nature in electronic or non-electronic form);
- • Privacy notification costs;
- • Regulatory defense and penalties;
- • Website media liability; and
- • Cyber theft of the Department's property, including but not limited to money and securities.

If the policy is written on a claim made basis, the Contractor must submit to the Department an Endorsement providing proof that the policy provides for the purchase an Extended Reporting Period ("tail coverage") to provide coverage for no less than three (3) years after termination of the contract.

#### **4.12 Minority & Women-Owned Business Enterprise (M/WBE) Requirements**

Pursuant to New York State Executive Law Article 15-A, the Department recognizes its obligation to promote opportunities for maximum feasible participation of **certified** minority-and woman-owned business enterprises and the employment of minority group members and women in the performance of DOH contracts.

##### **Business Participation Opportunities for M/WBEs**

For purposes of this RFP, DOH hereby establishes an overall goal of 30% for M/WBE participation, 15% for Minority-Owned Business Enterprises ("MBEs") participation and 15% for Women-Owned Business Enterprises ("WBEs"), based on the current availability of qualified MBEs and WBEs and outreach efforts to certified M/WBE firms. The successful Bidder who becomes the Contractor under the Contract entered into with the Department pursuant to this RFP must document good faith efforts to provide meaningful participation by M/WBEs as subcontractors or suppliers in the performance of the Contract consistent with the M/WBE participation goals established for this procurement, and Contractor must agree that DOH may withhold payment pending receipt of the required M/WBE documentation. For guidance on how DOH will determine "good faith efforts," refer to 5 NYCRR §142.8.



The directory of New York State Certified M/WBEs can be viewed at: <https://ny.newnycontracts.com>. The directory is found in the upper right-hand side of the webpage under “Search for Certified Firms” and accessed by clicking on the link entitled “MWBE Directory”. Engaging with firms found in the directory with like product(s) and/or service(s) is strongly encouraged, and all communication efforts and responses should be well documented to establish Contractor’s “good faith efforts”.

By submitting a Bid in response to this RFP, a Bidder agrees to complete an M/WBE Utilization Plan ([Attachment 5](#), Form #1) for this RFP. DOH will review the submitted M/WBE Utilization Plan. If the Plan is not accepted, DOH may issue a notice of deficiency. If a notice of deficiency is issued, Bidder agrees that it shall respond to the notice of deficiency within seven (7) business days after Bidder’s receipt of such notice. DOH may disqualify a Bidder as being non-responsive to this RFP under the following circumstances:

- a. If a Bidder fails to submit a M/WBE Utilization Plan;
- b. If a Bidder fails to submit a written remedy to a notice of deficiency;
- c. If a Bidder fails to submit a request for waiver (if applicable); or
- d. If DOH determines that the Bidder has failed to document good-faith efforts to provide meaningful participation by M/WBEs under the Contract in accordance with the goals for this RFP established by the Department;

The Contractor will be required to attempt to utilize, in good faith, any MBE or WBE identified in its M/WBE Utilization Plan, during the performance of the Contract. Requests for a partial or total waiver of established goal requirements made subsequent to Contract Award may be made at any time during the term of the Contract to DOH but must be made no later than prior to the submission of a request for final payment on the Contract.

The Contractor will be required to submit a Contractor’s Quarterly M/WBE Contractor Compliance & Payment Report to the DOH, by the 10<sup>th</sup> day following each end of quarter over the term of the Contract documenting the progress made toward achievement of the M/WBE goals of the Contract.

If (a) the Department determines that the Contractor is not in compliance with the M/WBE requirements of the Contract and the Contractor refuses to comply with such requirements, or (b) the Department finds that the Contractor has willfully and intentionally failed to comply with the M/WBE participation goals established in the Contract, the Contractor may be required to pay to the Department liquidated damages.

Such liquidated damages shall be calculated as an amount equaling the difference between: (1) all sums identified for payment to M/WBEs had the Contractor achieved the contractual M/WBE goals; and (2) all sums actually paid to M/WBEs for work performed or materials supplied under the Contract.

A New York State certified Minority- and Women-Owned Businesses (M/WBE) may request that their firm’s contact information be included on a list of M/WBE firms interested in serving as a subcontractor for this procurement. The listing will be publicly posted on the Department’s website for reference by the bidding community. A firm requesting inclusion on this list should send contact information and a copy of its NYS M/WBE certification to [NYSOHcontracts@health.ny.gov](mailto:NYSOHcontracts@health.ny.gov) before the Deadline for Questions as specified in [Section 1](#). (Calendar of Events). Nothing prohibits an M/WBE Vendor from proposing as a prime Contractor.

**Please Note: Failure to comply with the foregoing requirements may result in a finding of non-responsiveness, non-responsibility and/or a breach of the Contract, leading to the withholding of funds, suspension or termination of the Contract or such other actions or enforcement proceedings as allowed by the Contract.)**

#### **4.13 Participation Opportunities for NYS Certified Service-Disabled Veteran-Owned Businesses**

Article 17-B of the New York State Executive Law provides for more meaningful participation in public procurement by NYS-certified Service-Disabled Veteran-Owned Businesses (“SDVOBs”), thereby further integrating such businesses into New York State’s economy. DOH recognizes the need to promote the

employment of service-disabled veterans and to ensure that certified service-disabled veteran-owned businesses have opportunities for maximum feasible participation in the performance of DOH contracts.

In recognition of the service and sacrifices made by service-disabled veterans and in recognition of their economic activity in doing business in New York State, Bidders/Contractors are strongly encouraged and expected to consider SDVOBs in the fulfillment of the requirements of the Contract. Such participation may be as subcontractors or suppliers, as protégés, or in other partnering or supporting roles.

For purposes of this procurement, DOH conducted a comprehensive search and determined that the Contract does not offer sufficient opportunities to set specific goals for participation by SDVOBs as subcontractors, service providers, and suppliers to Contractor. Nevertheless, Bidder/Contractor is encouraged to make good faith efforts to promote and assist in the participation of SDVOBs on the Contract for the provision of services and materials. The directory of New York State Certified SDVOBs can be viewed at:

<https://ogs.ny.gov/veterans/>

Bidders are encouraged to contact the Office of General Services' Division of Service-Disabled Veteran's Business Development at 518-474-2015 or [VeteransDevelopment@ogs.ny.gov](mailto:VeteransDevelopment@ogs.ny.gov) to discuss methods of maximizing participation by SDVOBs on the Contract.

## **5.0 ADMINISTRATIVE INFORMATION**

The following administrative information will apply to this RFP. Failure to comply fully with this information may result in disqualification of your proposal.

### **5.1 Restricted Period**

"Restricted period" means the period of time commencing with the earliest written notice, advertisement, or solicitation of a Request for Proposals ("RFP"), Invitation for Bids ("RFP"), or solicitation of proposals, or any other method for soliciting a response from bidders intending to result in a procurement contract with DOH and ending with the final contract award and approval by DOH and, where applicable, final contract approval by the Office of the State Comptroller.

Pursuant to State Finance Law §§ 139-j and 139-k, the Department of Health identifies designated contacts on face page of this RFP to whom all communications attempting to influence this procurement must be made.

This prohibition applies to any oral, written, or electronic communication under circumstances where a reasonable person would infer that the communication was intended to influence this procurement. Violation of any of the requirements described in this Section may be grounds for a determination that the bidder is non-responsible and therefore ineligible for this contract award. Two (2) violations within four (4) years of the rules against impermissible contacts during the "restricted period" may result in the violator being debarred from participating in DOH procurements for a period of four (4) years.

### **5.2 Questions**

Potential Bidders may submit written questions and requests for clarification pertaining to this RFP between the issuance of this RFP and the deadline for the submission of written questions specified in [Section 1](#) (Calendar of Events). All questions and requests for clarification of this RFP should cite the relevant RFP, including the RFP number and title (RFP # 20527 - Independent External Auditing Services), the section and paragraph number of this RFP or of the Attachment to this RFP to which the question relates, where applicable, and must be submitted via email to [NYSOHcontracts@health.ny.gov](mailto:NYSOHcontracts@health.ny.gov) no later than the Deadline for Submission of Written Questions specified in [Section 1](#). (Calendar of Events). Questions received after the deadline **may not** be answered.

If a potential Bidder discovers any ambiguity, conflict, discrepancy, omission, or other apparent error in this RFP, the Bidder shall immediately notify DOH of such error in writing at [NYSOHcontracts@health.ny.gov](mailto:NYSOHcontracts@health.ny.gov) and request that DOH clarify or modify the Terms of this RFP. If, prior to the deadline for the Submission of Bids, a Bidder fails to notify DOH of a known error or an error that reasonably should have been known, the Bidder shall assume the risk of bidding notwithstanding such apparent ambiguity, conflict, discrepancy, omission or other error. If awarded the Contract pursuant to the terms of this RFP, the Bidder shall not be entitled to an amendment to the terms of the Contract to correct or clarify any such ambiguity, conflict, discrepancy, omission or other error nor to any additional compensation by reason of the error or its correction.

### **5.3 Right to Modify RFP**

DOH reserves the right to modify any part of this RFP, including but not limited to, the date and time by which proposals must be submitted and received by DOH, at any time prior to the Deadline for Submission of Proposals specified in [Section 1.0](#) (Calendar of Events). Modifications to this RFP shall be made by issuance of amendments and/or addenda.

Prior to the Deadline for Submission of Proposals, any such clarifications or modifications as deemed necessary by DOH will be posted to the DOH website.

If a prospective bidder discovers any ambiguity, conflict, discrepancy, omission, or other error in this RFP, the bidder shall immediately notify DOH of such error in writing at [NYSOHcontracts@health.ny.gov](mailto:NYSOHcontracts@health.ny.gov) and request clarification or modification of the RFP.

If, prior to the Deadline for Submission of Proposals, a bidder fails to notify DOH of a known error or an error that reasonably should have been known, the bidder shall assume the risk of proposing. If awarded the Contract, the bidder shall not be entitled to additional compensation by reason of the error or its correction.

### **5.4 DOH's Reserved Rights**

The Department of Health reserves the right to:

1. Reject any or all proposals received in response to the RFP;
2. Withdraw the RFP at any time, at the Department's sole discretion;
3. Make an award under the RFP in whole or in part;
4. Disqualify any bidder whose conduct and/or proposal fails to conform to the requirements of the RFP;
5. Seek clarifications and revisions of proposals;
6. Use proposal information obtained through site visits, management interviews and the State's investigation of a bidder's qualifications, experience, ability or financial standing, and any material or information submitted by the bidder in response to the Department's request for clarifying information in the course of evaluation and/or selection under the RFP;
7. Prior to the bid opening, amend the RFP specifications to correct errors or oversights, or to supply additional information, as it becomes available;
8. Prior to the bid opening, direct bidders to submit proposal modifications addressing subsequent RFP amendments;
9. Change any of the scheduled dates;
10. Eliminate any mandatory, non-material specifications that cannot be complied with by all of the prospective bidders;
11. Waive any requirements that are not material;
12. Negotiate with the successful bidder within the scope of the RFP in the best interests of the State;
13. Conduct contract negotiations with the next responsible bidder, should the Department be unsuccessful in negotiating with the selected bidder;
14. Utilize any and all ideas submitted in the proposals received;
15. Every offer shall be firm and not revocable for a period of three hundred and sixty-five days from the bid opening, to the extent not inconsistent with section 2-205 of the uniform commercial code. Subsequent to such three hundred and sixty-five days, any bid is subject to withdrawal communicated in a writing signed by the bidder; and,

16. Require clarification at any time during the procurement process and/or require correction of arithmetic or other apparent errors for the purpose of assuring a full and complete understanding of a bidder's proposal and/or to determine a bidder's compliance with the requirements of the solicitation.

## 5.5 Debriefing

Once an award has been made, a Bidder may request a debriefing of their Bid. The debriefing will be limited solely to the Bidder's own Bid and will not include any discussion of other bids. A Bidder's request for a debriefing must be received by the Department no later than fifteen (15) calendar days after the date of the award notification to the successful Bidder or non-award announcement to the unsuccessful Bidder, depending upon whether the Bidder requesting the debriefing is the successful Bidder or an unsuccessful Bidder.

## 5.6 Protest Procedures

In the event an unsuccessful Bidder wishes to protest the award resulting from this RFP, the protesting Bidder must follow the protest procedures established by the Office of the State Comptroller (OSC). These procedures can be found in Chapter XI Section 17 of the OSC's Guide to Financial Operations, which is available on-line at: <http://www.osc.state.ny.us/agencies/guide/MyWebHelp/>

## 5.7 Freedom of Information Law ("FOIL")

All Bids may be disclosed or used by the Department to the extent permitted by law. The Department may disclose a Bid to any person for the purpose of assisting in evaluating the Bid or for any other lawful purpose. All Bids will become State agency records, which will be available to the public in accordance with the New York State Freedom of Information Law. **Any portion of the Bid that a Bidder believes constitutes proprietary information entitled to confidential handling, as an exception to the Freedom of Information Law, must be clearly and specifically designated in the Bid as specified in Section 6.1.2. of this RFP.** If the Department agrees with the proprietary claim, the designated portion of the Bidder's Bid will be withheld from public disclosure. Blanket assertions of proprietary material will not be accepted, and failure to specifically designate proprietary material may be deemed a waiver of any right to confidential handling of such material.

## 5.8 Piggybacking

New York State Finance Law section 163(10)(e) (see also <https://ogs.ny.gov/procurement/piggybacking-using-other-existing-contracts-0>) allows the Commissioner of the NYS Office of General Services to consent to the use of the Contract entered into pursuant to this RFP by other New York State Agencies, and other authorized purchasers, subject to conditions and the Contractor's consent.

## 6.0 PROPOSAL CONTENT

The following includes the format and information to be provided by each Bidder. Bidders responding to this RFP must satisfy all requirements stated in this RFP. All Bidders are requested to submit complete Administrative and Technical Proposals, and are required to submit a complete Cost Proposal. A proposal that is incomplete in any material respect may be rejected.

To expedite review of the proposals, Bidders are requested to submit proposals in separate Administrative, Technical, and Cost packages inclusive of all materials as summarized in Attachment A, Proposal Documents. This separation of information will facilitate the review of the material requested. No information beyond that specifically requested is required, and Bidders are requested to keep their submissions to the shortest length consistent with making a complete presentation of qualifications. Evaluations of the Administrative, Technical, and Cost Proposals received in response to this RFP will be conducted separately. Bidders are therefore cautioned not to include any Cost Proposal information in the Technical Proposal documents.

**DOH will not be responsible for expenses incurred in preparing and submitting the Administrative, Technical, or Cost Proposals.**

## **6.1 Administrative Proposal**

The Administrative Proposal should contain all items listed below. An Administrative Proposal that is incomplete in any material respect may be eliminated from consideration. The information requested should be provided in the prescribed format. Responses that do not follow the prescribed format may be eliminated from consideration. All responses to the RFP may be subject to verification for accuracy. Please provide the forms in the same order in which they are requested.

### **6.1.1 Bidder's Disclosure of Prior Non-Responsibility Determinations**

Submit a completed and signed [Attachment 1](#), "Prior Non-Responsibility Determinations."

### **6.1.2 Freedom of Information Law – Proposal Redactions**

Bidders must clearly and specifically identify any portion of their proposal that a Bidder believes constitutes proprietary information entitled to confidential handling as an exception to the Freedom of Information Law. See [Section 5.7](#), (Freedom of Information Law)

### **6.1.3 Vendor Responsibility Questionnaire**

Complete, certify, and file a New York State Vendor Responsibility Questionnaire. DOH recommends that bidders file the required Vendor Responsibility Questionnaire online via the New York State VendRep System. To enroll in and use the New York State VendRep System, see the VendRep System Instructions at <http://www.osc.state.ny.us/vendrep/index.htm> or go directly to the VendRep System online at [www.osc.state.ny.us/vendrep](http://www.osc.state.ny.us/vendrep).

Bidders must provide their New York State Vendor Identification Number when enrolling. To request assignment of a Vendor ID or for VendRep System assistance, contact the OSC Help Desk at 866-370-4672 or 518-408-4672 or by email at [ciohelpdesk@osc.state.ny.us](mailto:ciohelpdesk@osc.state.ny.us).

Bidders opting to complete and submit a paper questionnaire can obtain the appropriate questionnaire from the VendRep website, [www.osc.state.ny.us/vendrep](http://www.osc.state.ny.us/vendrep), or may contact the Office of the State Comptroller's Help Desk for a copy of the paper form. Bidders should complete and submit the Vendor Responsibility Attestation, [Attachment 3](#).

### **6.1.4 Vendor Assurance of No Conflict of Interest or Detrimental Effect**

Submit [Attachment 4](#), Vendor Assurance of No Conflict of Interest or Detrimental Effect, which includes information regarding the Bidder, members, shareholders, parents, affiliates and subcontractors. [Attachment 4](#) must be signed by an individual authorized to bind the Bidder contractually.

### **6.1.5 M/WBE Forms**

Submit completed Form #1 and/or Form #2, Form #4 and Form #5 as directed in [Attachment 5](#), "Guide to New York State DOH M/WBE RFP Required Forms."

### **6.1.6 Encouraging Use of New York Businesses in Contract Performance**

Submit [Attachment 6](#), "Encouraging Use of New York State Businesses in Contract Performance" to indicate the New York Businesses you will use in the performance of the Contract.

### **6.1.7 Bidder's Certified Statements**

Complete, sign and submit [Attachment 7](#), "Bidder's Certified Statements", which includes information regarding the Bidder. [Attachment 7](#) must be signed by an individual authorized to bind the Bidder contractually. Please indicate the title or position that the signer holds with the Bidder.

### **6.1.8 References**

Provide references using [Attachment 9](#), "References" for three confirmations of Bidder experience]. Provide firm names, addresses, contact names, telephone numbers, and email addresses.

### **6.1.9 Diversity Practices Questionnaire**

The Department has determined, pursuant to New York State Executive Law Article 15-A, that the assessment of the diversity practices of respondents to this procurement is practical, feasible, and appropriate. Accordingly, respondents to this procurement should include as part of their response to this procurement, [Attachment 10](#) "Diversity Practices Questionnaire". Responses will be formally evaluated and scored.

### **6.1.10 Executive Order 177 Prohibiting Contracts with Entities that Support Discrimination**

Bidder should complete and submit [Attachment 11](#) certifying that it does not have institutional policies or practices that fail to address the harassment and discrimination of individuals on the basis of their age, race, creed, color, national origin, sex, sexual orientation, gender identity, disability, marital status, military status, or other protected status under the Human Rights Law.

### **6.1.11 Executive Order 16 Prohibiting Contracting with Businesses Conducting Business in Russia**

Bidder should complete and submit [Attachment 12](#) certifying the status of their business operations in Russia, if any, pursuant to Executive Order 16.

### **6.1.12 State Finance Law Consultant Disclosure Provisions**

In accordance with New York State Finance Law Section 163(4)(g), State agencies must require all Contractors, including subcontractors, that provide consulting services for State purposes pursuant to a contract to submit an annual employment report for each such contract.

The successful bidder for procurements involving consultant services must complete a "State Consultant Services Form A, Contractor's Planned Employment From Contract Start Date through End of Contract Term" in order to be eligible for a contract.

The successful bidder must also agree to complete a "State Consultant Services Form B, Contractor's Annual Employment Report" for each state fiscal year included in the resulting contract. This report must be submitted annually to the Department, the Office of the State Comptroller, and Department of Civil Service.

Submit State Consultant Services Form A: Contractor's Planned Employment and Form B: Contractor's Annual Employment Report, available at: <http://www.osc.state.ny.us/agencies/forms/ac3271s.doc> and <http://www.osc.state.ny.us/agencies/forms/ac3272s.doc>.

### **6.1.13 Sales and Compensating Use Tax Certification (Tax Law, § 5-a)**

Section 5-a of the Tax Law, as amended, effective April 26, 2006, requires certain Contractors awarded state contracts for commodities, services and technology valued at more than \$100,000 to certify to the Department of Tax and Finance (DTF) that they are registered to collect New York State and local sales and compensating use taxes. The law applies to contracts where the total amount of such Contractor's sales delivered into New York

State are in excess of \$300,000 for the four quarterly periods immediately preceding the quarterly period in which the certification is made, and with respect to any affiliates and subcontractors whose sales delivered into New York State exceeded \$300,000 for the four quarterly periods immediately preceding the quarterly period in which the certification is made.

This law imposes upon certain Contractors the obligation to certify whether or not the Contractor, its affiliates, and its subcontractors are required to register to collect state sales and compensating use tax and contractors must certify to DTF that each affiliate and subcontractor exceeding such sales threshold is registered with DTF to collect New York State and local sales and compensating use taxes. The law prohibits the State Comptroller, or other approving agencies, from approving a contract awarded to an offeror meeting the registration requirements but who is not so registered in accordance with the law.

The successful Bidder must file a properly completed Form ST-220-CA with the Department <sup>^</sup> and Form ST-220-TD with the DTF. These requirements must be met before a contract may take effect. Further information can be found at the New York State Department of Taxation and Finance's website, available through this link: <http://www.tax.ny.gov/pdf/publications/sales/pub223.pdf>.

Submit these Forms, available through these links:

- ST-220 CA: [http://www.tax.ny.gov/pdf/current\\_forms/st/st220ca\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/st/st220ca_fill_in.pdf)
- ST-220 TD: [http://www.tax.ny.gov/pdf/current\\_forms/st/st220td\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/st/st220td_fill_in.pdf)

## **6.2 Technical Proposal**

The purpose of the Technical Proposal is to demonstrate the qualifications, competence, and capacity of the Bidder to perform the services contained in this RFP. The Technical Proposal should demonstrate the qualifications of the Bidder and the staff to be assigned to provide services related to the services included in this RFP.

A Technical Proposal that is incomplete in any material respect may be eliminated from consideration. The following outlines the information requested to be provided by Bidders. The information requested should be provided in the prescribed format. Responses that do not follow the prescribed format may be eliminated from consideration. All responses to the RFP may be subject to verification for accuracy.

While additional data may be presented, the following should be included. Please provide the information in the same order in which it is requested. Your proposal should contain sufficient information to assure DOH of its accuracy. Failure to follow these instructions may result in disqualification.

Pricing information contained in the Cost Proposal cannot be included in the Technical Proposal documents.

### **6.2.1 Title Page**

Submit a Title Page providing the RFP subject and number; the Bidder's name and address, the name, address, telephone number, and email address of the Bidder's contact person; and the date of the Proposal.

### **6.2.2 Table of Contents**

The Table of Contents should clearly identify all material (by section and page number) included in the Bidder's proposal.

### **6.2.3 Documentation of Bidder's Eligibility Responsive to Section 3.0 of RFP**

Bidders must be able to meet all the requirements stated in [Section 3.0](#) of the RFP. The bidder must submit documentation that provides sufficient evidence of meeting the criterion/criteria set forth in [Section 3.0](#). This documentation may be in any format needed to demonstrate how the Bidder meets the minimum qualifications to propose.

- A minimum of three (3) years of experience with both financial and performance audits following the rules of GAAP;
- A minimum of three (3) years of experience with both financial and performance audits following the rules of GAGAS;
- Employ at least one (1) Certified Public Accountant(s) licensed in New York and in good standing; and
- Three (3) years of experience in providing similar auditing services to government agencies.

### **6.2.3.1 Preferred Qualifications**

Preference will be given to bidders with a minimum of one (1) year of experience performing audits involving health insurance issuers or health care organizations, including issues covered under the Affordable Care Act (ACA).

### **6.2.4 Technical Proposal Narrative**

The Technical Proposal should provide satisfactory evidence of the Bidder's ability to meet, and expressly respond to, each element listed below. Elements of the Technical Proposal are as follows:

#### **6.2.4.1. Organizational Background and Experience**

The bidder should describe their organization's capacity to carry out the required audit activities on a timely basis and in a manner that allows for activities to be carried out within the time frames set forth in [Section 4.0 Scope of Work](#).

The bidder should describe the three (3) largest audit projects where they conducted financial and/or performance audits. The bidder's description should include:

- The goals of the audit;
- A project summary including the results of the audit;
- Resources employed to complete the audit; and
- A detailed timeline of the completed audit.

#### **6.2.4.2. Contract Management and Staffing**

Bidder should provide a staffing plan for completions of the audit services detailed in Section 4.0, Scope of Work, that includes:

- A table showing the total number of staff proposed, including Key Personnel and the other positions assigned to the engagement, as referenced in Section 4.4 of this RFP.
- A description of the Bidder's overall policies for hiring and training new staff, including the Bidder's recruitment methods and vetting processes.
- A description of how they plan to maintain qualified staff over the term of the contract.
- A description of how the Bidder plans to provide Key Personnel, management and administrative staff necessary to prepare and carry out all the tasks associated with conducting these services.
- A description of the proposed process to be utilized to engage specialists, in the event specialized techniques or knowledge is needed to complete the scope of work within the specified timeframes.
- Title, responsibility, and type of staff available and physical location of bidder's staff to be engaged in performance of the audits.
- How the bidder plans to recruit and train an adequate number of staff.
- Bidder's ability to provide qualified staff to carry out the projected workload during the contract and how they plan to provide staff to meet the scope of work over the entire contract period.
- Bidder's ability to provide sufficient additional management and administrative support staff necessary to organize, prepare, and carry out all administrative tasks associated with conducting the services.



- Bidder's process for ensuring all Contractor and subcontractor staff are appropriately trained and how the training protocols provide for consistency among audit staff and the analysis of findings.
- How the Bidder intends to maintain the staffing levels and personnel planned.
- An organizational chart that delineates the titles of the staff responsible for fulfilling the tasks/deliverables detailed in Section 4.0 Scope of Work, their lines of communications, and demonstrates how the Bidder intends to organize staff and management for this project.

**NOTE: Resumes are not required and will not be evaluated.**

### **6.2.4.3 Approach to Project**

#### **6.2.4.3.1 Audit Planning**

Bidders should write a narrative describing their process or proposed plan for each item set forth under this section:

- To utilize to develop an audit plan for the Financial Statement Audit.
- To utilize to develop an audit plan for the External Performance Audit.
- To identifying and auditing the higher risk areas for the NYSOH Financial Statement Audit.
- To identifying and auditing the higher risk areas for the NYSOH performance audit.
- To identify methods for utilization to maintain proper performance of all contractual responsibilities, including apprising the Department of audit issues, audit requests, and periodic audit updates.

#### **6.2.4.3.2 Field Work/Testing**

Bidders should write a narrative describing their process or proposed plan for each item set forth under this section.

- For field work/ transaction testing, Bidders should describe their proposed workflow process. This description should include how you propose to move work through the four levels of Key Personnel (engagement partner, audit manager, senior auditor/accountant, staff auditor/accountant).
- To utilize to set priorities, plan, and supervise the field work that must be completed.
- To utilize to communicate and correspond with NYSOH regarding potential findings.
- For quality assurance and peer review processes utilized for the scope of work detailed in this RFP.

#### **6.2.4.3.3 Field Work Transaction Testing Plan- Financial Statement Audit**

Submit a summary description of the field work/transaction testing plan that the Bidder proposes to utilize for the Financial Statement Audit. The summary should include the following:

- The types of transactions and the areas the Bidder proposes to test.
- The method the Bidder will use to determine appropriate sampling and sample sizes.
- The Bidder's plan for interviews with key DOH staff.
- The Bidder's plan for reviewing internal documents and policies.
- The Bidder's plan for identifying and observing processes.

#### **6.2.4.3.3 Field Work Transaction Testing Plan- External Performance Audit**

Submit a summary description of the field work/transaction testing plan that the Bidder proposes to utilize for the External Performance Audit. The summary should include the following:

- The types of transactions and the areas the Bidder proposes to test.
- The method the Bidder will use to determine appropriate sampling and sample sizes.
- The Bidder's plan for interviews with key DOH staff.
- The Bidder's plan for reviewing internal documents and policies.

- The Bidder’s plan for identifying and observing processes.

#### 6.2.4.3.4 Final Reports

Describe the process your firm plans to utilize to monitor and meet the timeframe required for submission of both annual audit reports.

### 6.3 Cost Proposal

Submit a completed and signed [Attachment B – Cost Proposal](#). The Cost Proposal shall comply with the format and content requirements as detailed in this RFP and in Attachment B. Failure to comply with the format and content requirements may result in disqualification.

The bid price is to cover the cost of furnishing all of the product(s)/ services sought to be procured, including but not limited to travel, materials, equipment, overhead, profit and labor to the satisfaction of the Department ^ and the performance of all work set forth in said specifications.

## 7.0 PROPOSAL SUBMISSION

A proposal consists of three distinct parts: (1) the Administrative Proposal, (2) the Technical Proposal, and (3) the Cost Proposal. The table below outlines the requested format and volume for submission of each part.

Proposals should be submitted in all formats as prescribed below.

	<b>Paper Submission</b>
<b>Administrative Proposal</b>	3 Originals 3 Copies
<b>Technical Proposal</b>	3 Originals 3 Copies
<b>Cost Proposal</b>	3 Originals 3 Copies

Hard Copy/ Paper Submission Instructions:

1. All hard copy materials should be printed on 8.5” x 11” white paper (single sided), be clearly page numbered on the bottom of each page with appropriate header and footer information and presented separately, in three-ring binders if necessary.
2. A type size of eleven (11) points or larger should be used.
3. Bid submissions should be submitted in a sealed package containing three separate envelopes, each clearly labeled with the bidder’s name and “RFP Number XXXXX /RFP Name”.
  - a. Envelope one should be labeled “Administrative Proposal” and contain all items listed in Attachment A – Bid Package Checklist – Administrative Proposal Submission.
  - b. Envelope two should be labeled “Technical Proposal” and contain all items listed in Attachment A – Bid Package Checklist – Technical Proposal Submission.
  - c. Envelope three should be labeled “Cost Proposal” and contain all items listed in Attachment A – Bid Package Checklist – Cost Proposal Submission.
  - d. Within each envelope the originals and copies should be clearly labeled and numbered.
4. Where signatures are required, the Bids designated as originals should have a handwritten signature and be signed in blue ink.
5. The Department discourages overly lengthy Bids. Therefore, marketing brochures, user manuals or other materials beyond that sufficient to present a complete Bid, are not desired and will not be

reviewed or evaluated. Elaborate artwork or expensive paper is not necessary or desired. In order for the Department to evaluate bids fairly and completely, all Bids should follow the format described in this RFP and provide all requested information and no extraneous or additional information or material.

6. Audio and/or videotapes are not allowed. Any submitted audio or videotapes will be ignored by the evaluation teams.
7. In the event that a discrepancy is found between the copies and the originals, original #1 will prevail.

Proposals must be submitted, by U.S. Mail, by courier/delivery service (e.g., FedEx, UPS, etc.) or by hand as noted below, in a sealed package to:

Department of Health RFP # 20527- Independent External Auditing Services  
Attention: NY State of Health – Timothy Moore  
Empire State Plaza  
Corning Tower Rm 2580  
Albany, NY 12237

NOTE: You should request a receipt containing the time and date received and the signature of the receiver for all hand-deliveries and ask that this information also be written on the package(s).

Submission of proposals in a manner other than as described in these instructions (e.g., fax) will not be accepted.

**The proposal must be received by the NYSDOH, no later than the Deadline for Submission of Proposals specified in [Section 1.0](#), (Calendar of Events). Late bids will not be considered.**

## 7.1 No Bid Form

Bidders choosing not to bid are requested to complete the No-Bid form, [Attachment 2](#). Although not mandatory, such information helps the Department direct solicitations to the correct bidding community.

## 8.0 METHOD OF AWARD

### 8.1 General Information

DOH will evaluate each proposal based on the “Best Value” concept. This means that the proposal that best “optimizes quality, cost, and efficiency among responsive and responsible offerors” shall be selected for award (State Finance Law, Article 11, §163(1)(j)).

DOH, at its sole discretion, will determine which proposal(s) best satisfies its requirements. DOH reserves all rights with respect to the award. All proposals deemed to be responsive to the requirements of this procurement will be evaluated and scored for technical qualities and cost. Proposals failing to meet the requirements of this RFP may be eliminated from consideration. The evaluation process will include separate technical and cost evaluations, and the result of each evaluation shall remain confidential until evaluations have been completed and a selection of the winning proposal is made.

The evaluation process will be conducted in a comprehensive and impartial manner, as set forth herein, by an Evaluation Committee. The Technical Proposal and compliance with other RFP requirements (other than the Cost Proposal) will be weighted **70%** of a proposal’s total score and the information contained in the Cost Proposal will be weighted **30%** of a proposal’s total score.

Bidders may be requested by DOH to clarify the contents of their proposals. Other than to provide such information as may be requested by DOH, no Bidder will be allowed to alter its proposal or add information after the Deadline for Submission of Proposals listed in [Section 1.0](#) (Calendar of Events).

In the event of a tie, the determining factors for award, in descending order, will be:

- (1) lowest cost and
- (2) proposed percentage of M/WBE participation.

## **8.2 Submission Review**

DOH will examine all proposals that are received in a proper and timely manner to determine if they meet the proposal submission requirements, as described in [Section 6.0](#) (Proposal Content) and [Section 7.0](#) (Proposal Submission), including documentation requested for the Administrative Proposal, as stated in this RFP. Proposals that are materially deficient in meeting the submission requirements or have omitted material documents, in the sole opinion of DOH, may be rejected.

## **8.3 Technical Evaluation**

The evaluation process will be conducted in a comprehensive and impartial manner. A Technical Evaluation Committee comprised of Program Staff of DOH will review and evaluate all proposals. Proposals will undergo a preliminary evaluation to verify Minimum Qualifications to Propose (Section 3.0).

The Technical Evaluation Committee members will independently score each Technical Proposal that meets the submission requirements of this RFP. The individual Committee Member scores will be averaged to calculate the Technical Score for each responsive Bidder.

The Technical Proposal evaluation is **70% (up to 70 points)** of the final score.

## **8.4 Cost Evaluation**

The Cost Evaluation Committee will examine the Cost Proposal documents. The Cost Proposals will be opened and reviewed for responsiveness to cost requirements. If a cost proposal is found to be non-responsive, that proposal will not receive a cost score and may be eliminated from consideration.

The Cost Proposals will be scored based on a maximum cost score of 30 points. The maximum cost score will be allocated to the Cost Proposal with the lowest all-inclusive not-to-exceed maximum price. All other responsive proposals will receive a proportionate score based on the relation of their Cost Proposal to the Cost Proposal(s) offered at the lowest final cost, using this formula:

$$C = (A/B) * 30\%$$

A is Total price of lowest Cost Proposal;

B is Total price of Cost Proposal being scored; and

C is the Cost score.

The Cost Proposal evaluation is **30% (up to 30 points)** of the final score.

## **8.5 Composite Score**

A composite score will be calculated by the DOH by adding the Technical Proposal points and the Cost Proposal points awarded. Finalists will be determined based on composite scores.

## **8.6 Reference Checks**

At the discretion of the Evaluation Committee, references may be checked at any point during the process to verify Bidder's qualifications to propose (Section 3.0).

## 8.7 Award Recommendation

The Evaluation Committee will submit a recommendation for award to the Bidder(s) with the highest composite score(s) whose experience and qualifications have been verified.

The Department will notify the awarded Bidder(s) and Bidders not awarded. The awarded Bidder(s) will enter into a Contract substantially in accordance with the terms of Attachment 8, DOH Agreement, to provide the required product(s) or services as specified in this RFP. The resultant Contract shall not be binding until fully executed and approved by the New York State Office of the Attorney General and the Office of the State Comptroller.

## 9.0 ATTACHMENTS

The following attachments are included in this RFP and are available via hyperlink or can be found at: <https://www.health.ny.gov/funding/forms/>.

1. [Bidder's Disclosure of Prior Non-Responsibility Determinations](#)
2. [No-Bid Form](#)
3. [Vendor Responsibility Attestation](#)
4. [Vendor Assurance of No Conflict of Interest or Detrimental Effect](#)
5. [Guide to New York State DOH M/WBE Required Forms & Forms](#)
6. [Encouraging Use of New York Businesses in Contract Performance](#)
7. [Bidder's Certified Statements](#)
8. [DOH Agreement](#) (Standard Contract)
9. [References](#)
10. [Diversity Practices Questionnaire](#)
11. [Executive Order 177 Prohibiting Contracts with Entities that Support Discrimination](#)
12. [Executive Order 16 Prohibiting Contracting with Business Conducting Business in Russia](#)

The following attachments are attached and included in this RFP:

- A. Proposal Document Checklist
- B. Cost Proposal

**ATTACHMENT A  
PROPOSAL DOCUMENT CHECKLIST**

Please reference Section 7.0 for the appropriate format and quantities for each proposal submission.

<b>RFP #20527– Independent External Auditing Services</b>		
<b>FOR THE ADMINISTRATIVE PROPOSAL</b>		
<b>RFP §</b>	<b>SUBMISSION</b>	<b>INCLUDED</b>
§ 6.1.1	Attachment 1 - Bidder’s Disclosure of Prior Non-Responsibility Determinations	<input type="checkbox"/>
§ 6.1.2	Freedom of Information Law – Proposal Redactions (If Applicable)	<input type="checkbox"/>
§ 6.1.3	Attachment 3 - Vendor Responsibility Attestation	<input type="checkbox"/>
§ 6.1.4	Attachment 4 - Vendor Assurance of No Conflict of Interest or Detrimental Effect	<input type="checkbox"/>
§ 6.1.5	M/WBE Participation Requirements:	<input type="checkbox"/>
	Attachment 5 - Form 1	<input type="checkbox"/>
	Attachment 5 - Form 2 (If Applicable)	<input type="checkbox"/>
	Attachment 5 - Form 4	<input type="checkbox"/>
	Attachment 5 - Form 5 (If Applicable)	<input type="checkbox"/>
§ 6.1.6	Attachment 6 - Encouraging Use of New York Businesses	<input type="checkbox"/>
§ 6.1.7	Attachment 7 - Bidder’s Certified Statements	<input type="checkbox"/>
§ 6.1.8	Attachment 9 - References	<input type="checkbox"/>
§ 6.1.9	Attachment 10 - Diversity Practices Questionnaire	<input type="checkbox"/>
§ 6.1.10	Attachment 11 - EO 177 Prohibiting Contracts with Entities that Support Discrimination	<input type="checkbox"/>
§ 6.1.11	Attachment 12 – EO 16 Contracting with Businesses Conducting Business in Russia	<input type="checkbox"/>
§ 6.1.12	State Finance Law Consultant Disclosure	<input type="checkbox"/>
§ 6.1.13	Sales and Compensating Use Tax Certification	<input type="checkbox"/>
<b>FOR THE TECHNICAL PROPOSAL</b>		
<b>RFP §</b>	<b>SUBMISSION</b>	<b>INCLUDED</b>
§ 6.2.1	Title Page	<input type="checkbox"/>
§ 6.2.2	Table of Contents	<input type="checkbox"/>
§ 6.2.3	Documentation of Bidder’s Eligibility (Requirement)	<input type="checkbox"/>
§ 6.2.4	Technical Proposal Narrative	<input type="checkbox"/>
<b>FOR THE COST PROPOSAL REQUIREMENT</b>		
<b>RFP §</b>	<b>REQUIREMENT</b>	<b>INCLUDED</b>
§ 6.3	Attachment B- Cost Proposal	<input type="checkbox"/>

**ATTACHMENT B  
COST PROPOSAL  
RFP #20527**

Bidders must complete the Cost Proposal form below based on the instructions contained in this Attachment. The Contractor will not be reimbursed for any costs outside those prices provided in Attachment B- Cost Proposal.

**Cost Proposal Instructions:**

1. Bidders must propose an all-inclusive deliverable price for each Audit Type listed in the chart below. The all-inclusive bid price must be inclusive of personnel and non-personnel expenses, including all related costs such as salaries, fringe benefits, administrative/operating costs and fees, overhead, subcontracting, training, travel, presentation costs, and profit.
2. Bidder's must not change or add to the Audit Types listed in the chart below.
3. Offerors **must not** propose a range or separate annual deliverable prices for each year of the contract. One annual deliverable price per Audit Type listed must be proposed. The deliverable price bid must remain constant over the life of the contract.

Payment for Financial Statement and Performance Audits will be made based upon completion of tasks and deliverables detailed in Section 4.0 Scope of Work and in accordance with the terms detailed in Section 4.9 Payment.

Audit Type	Deliverable Price per Audit Type
Annual Financial Statement Audit	\$
Annual Performance Audit	\$

**Proposals that do not include a single annual all-inclusive deliverable price for both the Financial Statement Audit and the Performance Audit type, that would include the Work Plan and Audit Report, will result in a bidder's disqualification.**

By signing this Cost Proposal Form, bidder agrees that the prices above are binding for 365 days from the proposal due date.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title