



Department of Health

Request for Proposals

RFP #C040465

New York State Office of Health Insurance Programs Performance Audits

Issued: May 14, 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

RFP # C040465-NEW YORK STATE OFFICE OF HEALTH INSURANCE PROGRAMS PERFORMANCE AUDITS	
<u>EVENT</u>	<u>DATE</u>
Issuance of Request for Proposals	May 14, 2024
Deadline for Submission of Written Questions	Questions Due By May 31, 2024, 4:00 p.m. ET
Responses to Written Questions Posted by DOH	Responses Posted On or About June 18, 2024
Deadline for Submission of Proposals	Proposals Due On Or Before July 10, 2024, 4:00 p.m. ET
<i>Anticipated</i> Contract Start Date	February 1, 2025

2.0 OVERVIEW

Through this Request for Proposals (“RFP”), the New York State (“State”) Department of Health (“DOH”) is seeking competitive proposals from independent Certified Public Accounting (CPA) firms licensed in New York State (NYS) to provide program performance audits for the Department in support of the State’s existing Medicaid financial responsibilities, including audits of NYS Public Health Law Article 28 hospitals’ and NYS Mental Hygiene Law Article 31 private psychiatric hospitals’ Institutional Cost Reports (ICR), Federally Qualified Health Centers (FQHC), Managed Care Visit and Revenue (MCVR) Reports, and Licensed Home Care Services Agencies (LHCSA), Certified Home Health Agencies (CHHA), Hospice Providers, and Consumer Directed Personal Assistance Services (CDPAS) Fiscal Intermediary (FI) Cost Reports as further detailed in Section 4.0 (Scope of Work). It is the Department’s intent to award one (1) contract as a result from this procurement.

2.1 Background

The DOH has identified a need to complete performance audits certified by a CPA firm to ensure data submitted by various institutions comply with DOH reporting instructions and standards. It is not the intent of this RFP to hire a contractor to identify, prevent, detect, or investigate any instances or cases of fraud and/or abuse within the medical assistance program. The identification, detection, and investigation of fraud, waste, and abuse are the responsibility of New York State’s Office of the Medicaid Inspector General (OMIG). OMIG reserves the right to conduct any audits, investigations or review in the Medicaid program and to take action where appropriate. The objective of these audits is to validate data submitted to the DOH, ensure accurate rates, and promote uniform standards for all data submission.

Institutional Cost Reports (ICR)

Under current DOH regulations, Part 86-1.2 of the financial and statistical reports of the ICR submitted by both Article 28 hospitals and Article 31 private psychiatric hospitals are required to be certified by the CEO or CFO. It is each hospital’s responsibility to complete the ICR and have it reviewed and certified by the CEO or CFO by the due date established by DOH. Part 86-1.4 regulations also indicate that all fiscal and statistical records and reports shall be subject to audit.

The DOH’s overall goal is to ensure that Article 28 hospitals and Article 31 private psychiatric hospitals are reporting appropriately within the ICR in accordance with the instructions provided by DOH. The purpose of the

audit is to review, analyze, test, and verify each hospital's financial and statistical records to determine that various reported items have followed DOH rules and regulations.

Additional information can be found here:

https://www.health.ny.gov/facilities/hospital/rate_setting/centers/index.htm

Federally Qualified Health Centers (FQHC) Managed Care Visit and Revenue Reports (MCVR)

Effective January 1, 2001 the Benefits Improvement and Protection Act (BIPA) implemented a new Prospective Payment System (PPS) to determine all-inclusive rates for Federally Qualified Health Centers (FQHC) and Rural Health Centers (RHC). Federal law 42 U.S.C. §1396a (bb)(5)(A) requires states to make supplemental payments to an FQHC or RHC pursuant to a contract between the FQHC and a Managed Care Organization (MCO) and/or Independent Practice Association (IPA) for the amount, if any, that the FQHCs blended Medicaid rate exceeds the amount of payments provided under the managed care contract for the services rendered by the FQHC.

More information can be found on the New York State Department of Health website here: https://www.health.ny.gov/health_care/medicaid/rates/fqhc/

Licensed Home Care Services Agencies (LHCSA), Certified Home Health Agencies (CHHA), Hospice Providers, and Consumer Directed Personal Assistance Services (CDPAS) Fiscal Intermediary (FI) Cost Reports

Cost reports for LHCSA, CHHA, Hospice Providers, and CDPAS FIs (referred to as agencies) are used to account for funding that is distributed directly from Medicaid FFS or indirectly through MCO to the agencies providing home care services. As part of recent minimum wage law changes, it is necessary for appropriate tracking of the funding to ensure accurate distributions.

There are approximately 1,602 agencies that will be required to submit one (1) financial cost report to DOH on an annual basis and include all wage related costs pertaining to field staff as well as administrative staff. This information will be used to adjust FFS home care rates as well as adjust MCO capitation premium rates to reflect costs associated with minimum wage and any other wage-related program changes.

More information can be found on the New York State Department of Health website here: https://profiles.health.ny.gov/home_care/counties_served/type:CHHA
https://www.health.ny.gov/health_care/medicaid/redesign/cdpas_guidelines_final.htm.

2.2 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.

2.3 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 of five (5) years and six (6) months 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.

1. The Bidder must be a Certified Public Accounting firm licensed in New York State; and
2. The Bidder must possess a minimum of three (3) years of experience working with healthcare reporting including the Medicare 2552-10 and the NYS ICR.

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.

4.0 SCOPE OF WORK

This Section describes the 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 General Contractor Responsibilities

1. The contractor will notify the State in writing of any changes in the persons designated to bind the Contractor.

2. The contractor agrees that no aspect of Contractor's performance under this Agreement will be contingent upon State personnel or the availability of State resources with the exception of normal cooperation which would be expected in such a contractual relationship.
3. The contractor will submit in writing to the State, within three (3) days of learning of any situation which can reasonably be expected to adversely affect the operation of the compliance audit function, a description of the situation including a recommendation for resolution whenever possible.
4. The contractor will furnish, or make available, accounts, records, or other information pertaining solely to this Agreement as required to substantiate any estimate, expenditures or reports as requested by the State or the Office of the State Comptroller, as may be necessary for auditing purposes regarding this Agreement, or to verify that expenditures were made only for the purposes authorized by this Agreement.
5. The contractor will provide copy of audit work papers and related material request by the State (including but not limited to DOH and the Office of the Medicaid Inspector General) within 10 business days of written request. If audit work papers are requested for more than two (2) audits within 10 business days, the State and Contractor will mutually agree upon a delivery timeframe, no greater than 60 business days from the request of the audit work papers.
6. The contractor will submit all deliverables within the timeframe allowed for deliverable submission as indicated in the timelines for submission in the scope of work section 4.0 of this RFP or otherwise agreed upon schedule with DOH, outlined in an engagement letter (sample provided in Attachment G). The engagement letter defines the specific details of the audit including location, type of audit, any analysis work, and start and end dates. No additional terms and conditions will be added or accepted in any engagement letter. An engagement letter is required before the initiation of each audit. All deliverables will be submitted in a comprehensive and professional manner, address all deliverable requirements, and be thoroughly edited.
7. In the event a submitted deliverable is not satisfactory, the DOH will notify the contractor and include a list of deficiencies. The contractor will be required to address all cited deficiencies and resubmit the deliverables within a mutually agreed upon timeframe. Any deficiencies noted by the DOH that relate to resubmitted deliverables will be reported to the contractor in the same manner as the deficiencies related to the original submission of the deliverable.
8. Should the contractor discover any potential fraud, waste, or abuse, during their normal processes to meet all deliverables of this RFP, the Contractor will report these instances to the Office of the Medicaid Inspector General and the Department of Health. Any discovery which results in identification of an overpayment will be referred to the Office of the Medicaid Inspector General. It is not the contractor's primary responsibility to search for any cases of fraud, waste, or abuse under this agreement.

4.2 Tasks/Deliverables

The contractor will complete the following for all audits in this RFP:

1. The contractor will submit a written audit guide, policy, and procedure manual and related documents to the DOH manager 30 days prior to initiation of the audit which will be accompanied by an engagement letter. The DOH must approve all submitted documents before the audit can begin. The contractor will complete all audits in accordance with the audit protocols set forth in Attachment E of this RFP and the terms of this agreement.
2. The contractor will provide DOH with a monthly report on the status of on-going audits. The Department reserves the right to request an annual report as necessary during the term of this contract. In addition to monthly status reports, the contractor will conduct bi-weekly audit status meetings by teleconference or in person, as requested by DOH. The contractor can expect to attend one (1) audit status meeting in person per month in Albany, N.Y. The travel expenses for these meetings will not be compensated separately and must be included in the deliverable prices proposed in Attachment B – Cost Proposal.

3. The contractor will provide a draft and final audit report on a schedule outlined in the engagement letter.
4. The contractor will testify as to the audit process and the basis for audit findings in hearings, if necessary, and in legal proceedings which could include other administrative, civil, or criminal proceedings, related to work performed pursuant to this agreement. The expenses for these services will not be compensated separately and must be included in the deliverable prices in Attachment B – Cost Proposal.
5. The contractor will provide, if applicable to the particular audit, and requested by DOH (up to two (2) times per audit), an analysis of data related to any information included in the draft or final audit report. The expenses for these services will not be compensated separately and must be included in the deliverable prices in Attachment B - Cost Proposal.

The Contractor shall perform the following core tasks specific to each audit:

A. Institutional Cost Report Audits (ICR)

The contractor will ensure that Article 28 hospitals and Article 31 private psychiatric hospitals are reporting appropriately within the ICR in accordance with the instructions provided by DOH. The purpose of the audit is to review, analyze, test, and verify each Article 28 hospital's and Article 31 private psychiatric hospital's financial and statistical records to determine that the items reported comply with DOH rules and regulations.

The contractor shall complete an audit for each hospital in all six (6) regions listed in Attachment C, annually, comprised of both desk and field audits of the hospitals in Attachment D within those regions, subject to change (increase or decrease) each year due to hospital and facility changes. Field audits will comprise approximately 20% (statewide and regionally) of the hospital audits with the remaining being desk audits (80%). The Department will approve a list of those hospitals that are recommended for field audits, prepared by the contractor, at the start of the contract and on an annual basis thereafter. An exit conference will be conducted for all field audits. All audits (desk and field) should be completed in accordance with the audit protocols set forth in Attachment E and F of this RFP and the terms of the RFP and agreement.

The contractor will provide DOH with draft and final audit reports by hospital. The draft and final audit reports will be completed by the dates outlined in the engagement letter. Each report shall contain the original signature of the Partner in Charge or other duly authorized person who is a New York State Certified Public Accountant. Company stamps are not acceptable.

Hospitals with findings are required to resubmit a final cost report (refile) that includes revisions for the audit findings. The contractor will review the refiled cost report to ensure all audit findings have been incorporated and no other changes have been made by the hospital. The audit process for a hospital is not complete until this resubmission is reviewed by the contractor and deemed accurate based on the audit findings.

In addition, the auditor should ascertain from their audit that records supporting statistical data and the adequacy of the methods used for accumulation are sufficient to properly develop valid and accurate statistical information. The auditor should test individual expense accounts and allocation statistics. Any significant variation in the current year's expenses or statistics, when compared with those of the prior year, should be satisfactorily explained by reference to occupancy factors, payroll rate changes, or other pertinent factors.

The contractor will, upon a request by the Department, provide an analysis of statewide data. After the annual audit has been completed, DOH may request the contractor (up to two (2) times per audit) to provide an analysis of data such as: payor mix, graduate medical education costs, etc.

The timetable for Institutional Cost Report Audits (finalization dates are subject to change and will be defined before the initiation of the audit):

Report Year (Calendar Year)	ICR Report Due to DOH*	Data Provided by DOH for Audit*	Finalization of Audit*
2023	June 2024	September 2025	June 2026
2024	June 2025	September 2025	June 2026
2025	June 2026	September 2026	June 2027
2026	June 2027	September 2027	June 2028
2027	June 2028	September 2028	June 2029
2028	June 2029	September 2029	June 2030

*Actual dates will be defined in the engagement letter.

B. Federally Qualified Health Centers (FQHC) Managed Care Visit and Revenue Reports (MCVR) Audits

The contractor will conduct annual field audits on the MCVR reports submitted by approximately 90 FQHCs (see Attachment I). FQHCs submit one (1) financial statement to the DOH in the month of August of the following year. A copy of the MCVR is provided in Attachment H.

The contractor will develop and implement a data collection tool allowing participating FQHCs to submit their MCVR report electronically. This tool will summarize MCVR data to be provided to DOH for wrap rate setting purposes. The tool must be able to accommodate various output configurations as specified by DOH. The contractor will also host webinars prior to and following MCVR audits for the purposes of training FQHC staff on audit procedures, best practices, MCVR submission requirements and other ad-hoc topics as needed.

The contractor will provide, as requested (up to two (2) times per audit), an analysis of data related to any information included in the cost reports.

The timetable for Federally Qualified Health Centers (FQHC) Managed Care Visit and Revenue Reports (MCVR) Audits (finalization dates are subject to change and will be defined before the initiation of the audit):

Report Year (Calendar Year)	Report Due to DOH***	Data Provided by DOH for Audit***	Finalization of Audit***
2024	July 2025	August 2026	December 2025
2025	July 2026	August 2027	December 2026
2026	July 2027	August 2028	December 2027
2027	July 2028	August 2029	December 2028
2028	July 2029	August 2030	December 2029

***Actual dates will be defined in the engagement letter.

C. Licensed Home Care Services Agencies (LHCSA), Certified Home Health Agencies (CHHA), Hospice Providers, and Consumer Directed Personal Assistance Services (CDPAS) Fiscal Intermediary Cost Reports Audits

The contractor will conduct approximately 80% desk audits and 20% field audits on half of the financial cost reports submitted by LCHSAs, CHHAs, Hospice Providers, and CDPAS FIs (as referenced in Section 2.1) on an annual basis. The purpose of the audit is to review, analyze, test, and verify the agencies' financial and statistical records to determine that the appropriate data was included as reimbursable costs in each agency's cost report submission. Attachment J includes the approximate number of LCHSAs by area (1400); Attachment K includes a list of CHHAs (138); and Attachment L includes a list of Hospice Providers (64). These numbers are approximations and are subject to annual increases or decreases.

The contractor will provide, as requested (up to two (2) times per audit), an analysis of data related to any information included in the cost reports.

The timetable for Licensed Home Care Services Agencies (LHCSA), Certified Home Health Agencies (CHHA), Hospice Providers and Consumer Directed Personal Assistance Services (CDPAS) Fiscal Intermediary (FI) Cost Reports Audits (finalization dates are subject to change and will be defined before the initiation of the audit):

Report Year (Calendar Year)	Data Provided by DOH for Audit****	Finalization of Audit****
2024	March 2025	June 2026
2025	March 2026	June 2027
2026	March 2027	June 2028
2027	March 2028	June 2029
2028	March 2029	June 2030

***Actual dates will be defined in the engagement letter.

4.3 Staffing

The contractor will conduct recruitment, organization and training efforts that will provide for an adequate number of appropriately trained and qualified individuals to coordinate, manage and conduct the audits and carry out the tasks and deliverables outlined in Section 4.0. The contractor will ensure that the staffing needs of the program are met on an ongoing basis. The contractor will provide the following:

Title	Experience	Responsibilities
Project Coordinator (Must be a Partner, Principal, or a title equivalent in the contractor's firm).	At least 10 years' experience in health care financing reimbursement methodology and knowledge of Medicaid cost reporting.	Coordinate all audit activities, analyze data, prepare reports and respond to the Department's management information needs.
Project Manager(s) (The contractor will assign a project manager for each audit outlined in Section 4.1. A project manager may be assigned to multiple audits, provided they are able to perform the functions above for multiple audits.)	CPA with at least three (3) years of experience with generally accepted accounting principles and financial auditing standards with specific expertise in the area of State and Federal Medicaid regulations, statutes, and the NYS ICR and its instructions (when applicable to the ICR Audit). The three (3) years of experience must have occurred within the last seven (7) years.	Receive and respond to all questions from DOH program personnel, receive audit targets, and receive any pertinent correspondence to the audit assigned. Respond to DOH personnel and management on a daily basis via telephone and/or email and coordinate requested audit status meetings to apprise the DOH of audit issues and status.
Audit Manager(s) (The contractor may have multiple audit managers for the different audit tasks outlined in Section 4.1.)	CPA with at least five (5) years' experience with generally accepted accounting principles and financial auditing standards with specific expertise in the area of State and Federal Medicaid regulations, statutes, and the NYS ICR	Develop a written audit guide, policy and procedure manual and related documents. These documents will be provided to DOH prior to the initiation of the audit. These documents will become the property of the DOH.

	and its instructions (when applicable to the ICR Audit). The five (5) years' experience must have occurred within the last seven (7) years.	
Audit Team Members (The contractor will determine the size of the audit team (number of auditors) based on the scope and volume of each type of audit).	At least two (2) years' experience in NYS healthcare cost reporting and generally accepted accounting principles and financial statement auditing standards with specific expertise in the area of State and Federal Medicaid regulations and statutes. The two (2) years of experience must have occurred within the last five (5) years.	Conduct desk and field audits as required. Participate in meetings with DOH to attest to audit findings if requested by DOH.
Additional Management and Administrative Staff	At least one (1) year experience working for a professional auditing firm licensed to conduct business in NYS.	Organize, prepare, and carry out all administrative tasks associated with conducting the audits and submitting the resulting audit reports.

The contractor will provide ongoing training initiatives to ensure all contractor and subcontractor staff are appropriately trained and that training protocols provide for consistency among audit staff and the analysis of findings.

Should the contractor choose to utilize subcontractor staff, the contractor will ensure that all subcontractor designated staff meet the applicable requirements in the table above.

The contractor will submit resumes of staff hired under the terms of this contract for DOH 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. DOH reserves the right to approve and disapprove any proposed staff.

4.4 Reporting

The Contractor will be responsible for providing the Department with status, draft and final audit reports. The Contractor shall submit all required reports (Status Reports, Draft and Final Audit Reports) in accordance with the schedule outlined in the engagement letter. Audit Reports shall contain all deliverables set forth by the State.

Draft and Final audit reports must contain the original signature of the Partner in Charge or other duly authorized person who is a New York State Certified Public Accountant. The Department will prescribe the content and format of such reports.

4.5 Consulting Services

The Department may at any time, by written notice, make changes or additions to work or services within the general scope of the contract resulting from this RFP for ad-hoc tasks. This may include but is not limited to: auditing tasks that are necessitated by new or revised provisions of state or federal regulations, financial reviews, or new or revised reporting requirements or standards imposed upon any program through a task order request. It is estimated that the Contractor may incur approximately 2,200 hours of consultant work per contract year (see Section 4.3: Staffing and Attachment B: Cost Proposal). This is an estimated number of hours. Actual hours may be higher or lower. There is no guarantee of actual hours. (See Section 4.10 Payment).

For any such Consulting work, the Department will enter into a Task Order with the Contractor as outlined in Section 4.6 below.

4.6 Task Orders

For the duration of the contract, the Department will require the contractor to provide consulting services. The specific tasks to be performed under the scope of this contract will be intermittent and the completion of these tasks will be required within the timeframes prescribed in the task order request.

The Department will initiate the task order request utilizing the process detailed below:

1. The Department will submit the task order request via email to the contractor. The task order request will include the specific deliverables required and the timeframe in which it will be completed.
2. The contractor must draft a Statement of Work plan (SOW) to complete the deliverables requested in the task order. The SOW must include the job titles (see Section 4.3: Staffing), with the corresponding estimated number of hours per title to complete the deliverable(s) and a timeline to complete the deliverables. The SOW must be received within the timeframe stated by the Department in the task order request.
3. The Department will review the SOW received by the Contractor and negotiate any changes deemed necessary prior to the Department's final approval.
4. The task order must be approved by the Department prior to the start of work.

4.7 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>.

4.8 Security

The selected Contractor shall comply with all privacy and security policies and procedures of the Department (<https://its.ny.gov/eiso/policies/security>) 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.

4.9 Transition

The transition represents a period when the current contract activities performed by the Contractor must be turned over to the Department, another Department agent or successor Contractor during or at the end of the Contract Term.

The Contractor shall ensure that any transition to the Department, Departmental agency or successor Contractor be done in a way that provides the Department with uninterrupted services. This includes a complete and total transfer of all data, files, reports, and records generated from the inception of the Contract through the end of the Contract to the Department or another Department agent should that be required during or upon expiration of its contract.

The Contractor shall provide technical and business process support as necessary and required by the Department to transition and assume contract requirements to the Department or another Department agent should that be required during or at the end of the Contract.

The Contractor shall manage and maintain the appropriate number of staff to meet all requirements listed in the RFP during the transition. All reporting and record requirements, security standards, and performance standards are still in effect during the transition period.

Contractor is required to develop a work plan and timeline to securely and smoothly transfer any data and records generated from the inception of the Contract through the end of the Contract 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 twelve four (4) months before the last day of its Contract with the Department of Health or upon request of the Department.

4.10 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 with a subject field as follows:

Subject: **Unit ID 3450445 Contract # C040465**

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

NYS Department of Health Unit ID 3450445
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 <https://www.osc.state.ny.us/state-vendors> by email at 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 <https://www.osc.state.ny.us/state-vendors>.

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, 9th Floor Albany, NY 12236

1. For all audits (see section 4.0 Scope of Work), the State shall pay the Contractor fifty percent (50%) of the proposed all-inclusive Audit Report deliverable price upon the Contractor's submission and approval of the Draft Audit Report and any reports as applicable. The State shall pay the remaining fifty percent (50%) of the all-inclusive Audit Report deliverable price to the Contractor upon the submission and approval of the Final Audit Report. The receipt and satisfaction of the Final Audit Report by the Department and resolution of all deficiencies will constitute that the audit is deemed completed. Any deficiencies in submitted deliverables will be addressed (per Section 4.1.7) before payment will be released.
2. The deliverable price provided in Attachment B will reflect all costs related to materials, labor, equipment, profit, overhead, meetings, travel, training, reporting and analysis and any other costs required to complete these audits and provide the MWBE Mentorship Program. The contractor will not be reimbursed for any additional costs.
3. Payment shall be contingent upon full and proper performance, by the Contractor, of the audit activities specified in the Agreement, the RFP, and the Engagement Letter. In the event of misunderstanding of any requirements, deliverables, or services to be provided; the Contractor shall make the necessary adjustments or corrections at no additional cost to the State.
4. For Consulting Services, identified in Section 4.5 of the RFP, payment will be made to the Contractor monthly, upon completion and acceptance by the Department of all deliverables/milestones in the task order (See section 4.6). Payment will be paid on an hourly basis, for the actual number of hours worked, not to exceed the amount agreed upon in the SOW, as approved by the Department.
5. To receive payment for consulting services, the Contractor must submit an invoice that contains the following:
 - i. An identification of the task order number;
 - ii. A listing by job title of the actual number of hours worked for each staff and their applicable contracted hourly bid price per Attachment B: Cost Proposal;
 - iii. A summary of tasks/milestones completed by each staff member identified in the Task Order;
 - iv. Any applicable reports per Section 4.3 of the RFP and in compliance with a developed task order;

6. In the event a submitted deliverable/milestone is not satisfactory, the Contractor will be required to correct the deficiencies as outlined in Section 4.1.7 prior to receiving payment for that month of work. The number of hours included in the Attachment B: Cost Proposal for Consulting Services is an estimate. Actual hours may be higher or lower. There is no guarantee of actual hours.

4.11 Subcontracting

Bidder's 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.

4.12 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.

4.13 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 10th 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 OHIPContracts@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.)

4.14 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 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# TBD OHIP Performance Audits) 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 OHIPcontracts@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 OHIPcontracts@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 *insert a BML* 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) business 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/>

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.

5.7 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.

5.8 Intellectual Property

Any work product created pursuant to this RFP and the Contract awarded hereunder and any subcontract shall become the sole and exclusive property of the New York State Department of Health, which shall have all rights of ownership and authorship in such work product.

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.

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.

Bidders opting to complete and submit a paper questionnaire can obtain the appropriate questionnaire from the VendRep website, 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 similar engagements. 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 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
- ST-220 TD: 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.

1. The Bidder must be a Certified Public Accounting firm licensed in New York State; and
2. The Bidder must possess a minimum of three (3) years of experience working with healthcare reporting including the Medicare 2552 and the NYS ICR.

Experience acquired concurrently is considered acceptable.

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 Experience and Staffing

1. The bidder should provide a brief history and description of their organization. This should include a chart outlining the organizational structure that will be used for this project.
2. The bidder should provide a list of three (3) audits conducted within the last 10-year period that are similar in scope and size to the types of audits in Section 4.0 Scope of Work in this RFP. The response should include a clear description of the scope of work and services provided, dates and the timeframe the services were provided.
3. The bidder should describe their ongoing training initiatives to ensure all contractor and subcontractor staff are appropriately trained and that training protocols provide for consistency among audit staff and the analysis of findings.
4. The bidder should provide a detailed staffing plan assigned to the tasks and deliverables outlined in Section 4.0 Scope of Work which includes the roles and responsibilities of each individual or group of individuals.

Staff resumes will not be accepted or evaluated.

6.2.4.2. Project Work Plan

1. Institutional Cost Reports (ICR) Audits:
 - a. Provide a detailed project work plan and schedule for completing the ICR audits including the timeframes and tasks to be completed in accordance with the Section 4.0 Scope of work and all applicable RFP attachments;
 - b. Describe the methods and procedures the bidder will implement to ensure that Article 28 hospitals and Article 31 private psychiatric hospitals are reporting appropriately on the ICR in accordance with the instructions provided by DOH and to review, analyze, test, and verify the Article 28 hospitals' and Article 31 private psychiatric hospitals' financial and statistical records to determine that the items that have been included as reimbursable costs comply with DOH rules and regulations;
 - c. Provide a description of the statistical sampling methods to be utilized;
 - d. Provide a description of a Quality Control Plan for the work covered by this audit;
 - e. Describe any data processing and analytical capabilities including any technologies, special techniques, skills or abilities that you will use to complete these audits.
2. Federally Qualified Health Centers (FQHC) Managed Care Visit and Revenue Reports (MCVR)
 - a. Provide detailed project work plan and schedule for completing the FQHC MCVR audits including the timeframes and tasks to be completed in accordance with the Section 4.0 Scope of work and all applicable RFP attachments;
 - b. Describe the methods and procedures the bidder will implement to ensure data submitted by FQHCs are in compliance with DOH instructions and standards;
 - c. Provide a description of the statistical sampling methods to be utilized;
 - d. Provide a description of a Quality Control Plan for the work covered by this audit;
 - e. Describe any data processing and analytical capabilities including any technologies, special techniques, skills or abilities that you will use to complete these audits.

3. Licensed Home Care Services Agencies (LHCSA), Certified Home Health Agencies (CHHA), Hospice Providers, and Consumer Directed Personal Assistance Services (CDPAS) Fiscal Intermediary Cost Reports Audits

- a. Provide detailed project work plan and schedule for completing the LHCSA, CHHA, Hospice Providers and CDPAS FI cost report audits including the timeframes and tasks to be completed in accordance with the Section 4.0 Scope of work and all applicable RFP attachments;
- b. Describe the methods and procedures the bidder will implement to review, analyze, test, and verify the agencies financial and statistical records to determine that the appropriate data was included as reimbursable costs in each agency's cost report submission;
- c. Provide a description of the statistical sampling methods to be utilized;
- d. Provide a description of a Quality Control Plan for the work covered by this audit;
- e. Describe any data processing and analytical capabilities including any technologies, special techniques, skills or abilities that you will use to complete these audits.

6.2.4.3. Proposed Approach - Consulting Services

The bidder should provide a description for their ability to provide Consulting Services outlined in Section 4.5. This description should include the bidder's experience and ability to provide ad-hoc auditing tasks that are necessitated by new or revised provisions of state or federal regulations, financial reviews, or new or revised reporting requirements or standards imposed upon any program through a task order request.

6.2.4.4. Proposed Approach - Reporting

The bidder should provide two (2) examples of previously issued final audit reports that demonstrate the bidder's capacity to summarize findings of audits and monthly status reports per Section 4.4. The bidder should redact any identifiable client information in their provided audit report examples.

6.2.4.5. Proposed Approach - Security

The bidder should provide a description of how they plan to implement and maintain policies and procedures for the bidder's organization, its employees, subcontractors and volunteers, to assure the confidentiality of personal identifiable data and information or records pertaining to a hospital's operation, to a patient's care, or any other information exchanged during the term of this agreement.

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.

The Attachment B: Cost Proposal must contain:

- An all-inclusive deliverable price for each annual audit identified in Part A of the Cost Proposal; and
- An all-inclusive hourly rate for each staff title identified in Part B.

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.

Administrative Proposal	Email labeled "Administrative Proposal, Bidder's Name, RFP #20468" containing standard searchable PDF file(s) with copy/read permissions only.
Technical Proposal	Email labeled "Technical Proposal, Bidder's Name, RFP #20468" containing standard searchable PDF file(s) with copy/read permissions only.
Cost Proposal	Email labeled "Cost Proposal, Bidder's Name, RFP #20468" containing standard searchable PDF file(s) with copy/read permissions only.

Submit three (3), standard searchable, open and permission password protected, PDF proposals in three (3) separate emails to OHIPcontracts@health.ny.gov with the subject "<Type of Proposal Submission, Bidder Name, RFP# C040465>"

Include, as attachment to each email, the distinct PDF file labeled "Administrative Proposal", "Technical Proposal", or "Cost Proposal". Example: "Technical Proposal Submission, ABC Company, RFP# C040465".

1. All electronic proposal submissions should be clear and include page numbers on the bottom of each page.
2. The body of the email submitted should also include the password to the file and contact information.
3. A font size of eleven (11) points or larger should be used with appropriate header and footer information.
4. In the event an electronic submission cannot be read by the Department, the Department reserves the right to request a hard copy and/or electronic resubmission of any unreadable files. Offeror shall have 2 business days to respond to such requests and must certify the resubmission is identical to the original submission.
5. Where signatures are required, the proposals should have a handwritten signature (wet ink) and be signed in **blue ink**. A scan of the handwritten (wet ink) signature can be used for electronic submission in the PDF. The Department reserves the right to request hardcopy originals of all signature pages at any time.
6. The NYSDOH discourages overly lengthy proposals. Therefore, marketing brochures, user manuals or other materials, beyond that sufficient to present a complete and effective proposal, are not desired. Elaborate artwork or expensive paper is not necessary or desired. In order for the NYSDOH to evaluate proposals fairly and completely, proposals should follow the format described in this RFP to provide all requested information. The Bidder should not repeat information in more than one section of the proposal. If information in one section of the proposal is relevant to a discussion in another section, the Bidder should make specific reference to the other section rather than repeating the information; and
7. Audio and/or videotapes are not allowed. Any submitted audio or videotapes will be ignored by the evaluation team.

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.

NOTE: You should request a receipt containing the time and date received.

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 offerers” 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 may 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

The Bidder should submit references using [Attachment 9](#) (References). 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 Best and Final Offers

NYSDOH reserves the right to request best and final offers. In the event NYSDOH exercises this right, all Bidders that submitted a proposal that are susceptible to award will be asked to provide a best and final offer. Bidders will be informed that should they choose not to submit a best and final offer, the offer submitted with their proposal will be construed as their best and final offer.

8.8 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

The following attachments have been posted as separate linked files and have been posted along with this RFP at <https://www.health.ny.gov/funding>:

- C. List of Regions (ICR)
- D. List of Hospitals by Region (ICR)
- E. Audit Protocols
- F. ICR Audit Protocols
- G. Sample Engagement Letter
- H. Managed Care Visit and Revenue (MCVR) Report
- I. List of FQHCs
- J. LCHSAs by Area
- K. List of CHHAs
- L. List of Hospice Providers

**ATTACHMENT A
PROPOSAL DOCUMENT CHECKLIST**

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

RFP# C040465– New York State Office of Health Insurance Programs Performance Audits		
FOR THE ADMINISTRATIVE PROPOSAL		
RFP §	SUBMISSION	INCLUDED
§ 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"/>
FOR THE TECHNICAL PROPOSAL		
RFP §	SUBMISSION	INCLUDED
§ 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"/>
FOR THE COST PROPOSAL REQUIREMENT		
RFP §	REQUIREMENT	INCLUDED
§ 6.3	Attachment B- Cost Proposal	<input type="checkbox"/>

**ATTACHMENT B
COST PROPOSAL
RFP # C040465**

Part A: Audit Deliverables

For each specific audit below, the bidder MUST propose an all-inclusive Audit Report Price for each year of that audit. The Audit Report price reflects the total price for the completion of the specified audit and includes all costs for materials, labor, equipment, profit, overhead, meetings, travel, training, reporting, and analysis and any other costs required to complete these audits. See Section 4.0 Scope of Work and Section 4.11 Payment.

If a bidder does not provide an Audit Report Price for each audit and audit year, they will be disqualified.

1. Institutional Cost Report (ICR) Audits

Institutional Cost Report (ICR) Audits	<u>Audit Report Price</u>
2023 Report Year	\$
2024 Report Year	\$
2025 Report Year	\$
2026 Report Year	\$
2027 Report Year	\$
2028 Report Year	\$

2. Federally Qualified Health Centers (FQHC) Managed Care Visit and Revenue (MCVR) Report Audits

FQHC MCVR Audits	<u>Audit Report Price</u>
2024 Report Year	\$
2025 Report Year	\$
2026 Report Year	\$
2027 Report Year	\$
2028 Report Year	\$

3. License Home Care Services Agencies (LHCSA), Certified Home Health Agencies (CHHA), Hospice Providers and Consumer Directed Personal Assistance Services (CDPAS) Fiscal Intermediary (FI) Cost Reports Audits

LHCSA, CHHA, Hospice Providers and CDPAS FI Cost Reports Audits	<u>Audit Report Price</u>
2024 Report Year	\$
2025 Report Year	\$
2026 Report Year	\$
2027 Report Year	\$
2028 Report Year	\$

Notes:

Bidder MUST provide an all-inclusive Audit Report Price for each audit and each audit report year. Proposals failing to provide prices for each audit and each audit year will be considered non-responsive.

Part B: Hourly Consulting Services

1. Consulting Services

For consulting services outlined in Section 4.5., the bidder MUST propose all-inclusive hourly rates per each staff title. The hourly rate must include all costs for materials, labor, equipment, profit, overhead, meetings, travel, reporting, analysis and training, and any other costs required to complete the services. Required experience per staff level is provided in Section 4.3: Staffing.

The hourly bid price must be separately proposed for each Title in column (A) below. The number of hours provided for each Title are estimated annual hours and may not be changed by the bidder. Bidders may not propose a range of hourly rates for the Titles identified below. An hourly bid price must be proposed for each Title regardless of the number of staff assigned to a title.

Payment for consulting services will be made per Section 4.0: Scope of Work and Section 4.10: Payment

Staff Title	Hourly Rate	Estimated Number of Annual Hours*
Project Coordinator	\$	100
Project Manager	\$	500
Audit Manager	\$	1,000
Audit Team Members	\$	500
Additional Management and Administrative Staff	\$	100

*This is an estimated number of hours. Actual hours may be higher or lower. There is no guarantee of actual hours. (See Section 4.10: Payment).

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

Bidder's Authorized Signature

Date

Printed Name and Title

Attachment C
List of Regions (ICR)

Region 1	Region 2	Region 3	Region 4	Region 5	Region 6
Nassau Suffolk	Bronx Kings New York Queens Richmond	Dutchess Orange Putnam Rockland Sullivan Ulster Westchester	Albany Clinton Columbia Delaware Essex Franklin Fulton Green Hamilton Herkimer Montgomery Otsego Rensselaer Saratoga Schenectady Schoharie St Lawrence Warren Washington	Broome Cayuga Chemung Chenango Cortland Jefferson Lewis Madison Oneida Onondaga Oswego Schuyler Seneca Tioga Tompkins Wayne	Allegany Cattaraugus Chautauqua Erie Genesee Livingston Monroe Niagara Ontario Orleans Steuben Wyoming Yates
*19 Hospitals	*42 Hospitals	*26 Hospitals	*27 Hospitals	*22 Hospitals	*33 Hospitals

*Current number of facilities per region. The number of facilities per region may increase or decrease during the term of the contract.

Attachment D

List of Hospitals by Region (ICR)

Region 1**

BRUNSWICK HOSPITAL CENTER INC	PECONIC BAY MEDICAL CENTER*
GLEN COVE HOSPITAL	PLAINVIEW HOSPITAL
GOOD SAMARITAN HOSPITAL MEDICAL CENTER	SOUTH OAKS HOSPITAL
HUNTINGTON HOSPITAL	SOUTH SHORE UNIVERSITY HOSPITAL
JOHN T MATHER MEMORIAL HOSPITAL OF PORT JEFFERSON	ST CATHERINE OF SIENA MEDICAL CENTER
LONG ISLAND COMMUNITY HOSPITAL	ST CHARLES HOSPITAL
MERCY HOSPITAL*	ST FRANCIS HOSPITAL & HEART CENTER
MOUNT SINAI SOUTH NASSAU	ST JOSEPH HOSPITAL
NASSAU UNIVERSITY MEDICAL CENTER*	STONY BROOK UNIVERSITY HOSPITAL
NORTH SHORE UNIVERSITY HOSPITAL	

Region 2**

BELLEVUE HOSPITAL CENTER	MONTEFIORE MEDICAL CENTER
BRONXCARE HOSPITAL CENTER	MOUNT SINAI BETH ISRAEL
BROOKDALE HOSPITAL MEDICAL CENTER	MOUNT SINAI BROOKLYN
BROOKLYN HOSPITAL CENTER	MOUNT SINAI HOSPITAL
CALVARY HOSPITAL	MOUNT SINAI MORNINGSIDE
CONEY ISLAND HOSPITAL	NEW YORK COMMUNITY HOSPITAL OF BROOKLYN
ELMHURST HOSPITAL CENTER	NEW YORK EYE AND EAR INFIRMARY OF MOUNT SINAI
FLUSHING HOSPITAL MEDICAL CENTER	NEW YORK PRESBYTERIAN HOSPITAL
GRACIE SQUARE HOSPITAL	NEWYORK-PRESBYTERIAN BROOKLYN METHODIST HOSPITAL
HARLEM HOSPITAL CENTER	NEWYORK-PRESBYTERIAN/QUEENS
HENRY J. CARTER SPECIALTY HOSPITAL*	NORTH CENTRAL BRONX HOSPITAL
HOSPITAL FOR SPECIAL SURGERY	NYU LANGONE HOSPITALS
JACOBI MEDICAL CENTER	QUEENS HOSPITAL CENTER
JAMAICA HOSPITAL MEDICAL CENTER	RICHMOND UNIVERSITY MEDICAL CENTER
KINGS COUNTY HOSPITAL CENTER	ROCKEFELLER UNIVERSITY HOSPITAL
LENOX HILL HOSPITAL	ST BARNABAS HOSPITAL
LINCOLN MEDICAL & MENTAL HEALTH CENTER	ST JOHNS EPISCOPAL SOUTH SHORE
LONG ISLAND JEWISH MEDICAL CENTER	STATEN ISLAND UNIVERSITY HOSPITAL PRINCE'S BAY
MAIMONIDES MEDICAL CENTER	UNIVERSITY HOSPITAL OF BROOKLYN
MEMORIAL HOSPITAL FOR CANCER AND ALLIED DISEASES	WOODHULL MEDICAL AND MENTAL HEALTH CENTER
METROPOLITAN HOSPITAL CENTER	WYCKOFF HEIGHTS MEDICAL CENTER

Region 3**

BLYTHEDALE CHILDRENS HOSPITAL*	NEWYORK-PRESBYTERIAN/HUDSON VALLEY HOSPITAL
BON SECOURS COMMUNITY HOSPITAL*	NORTHERN DUTCHESS HOSPITAL
ELLENVILLE REGIONAL HOSPITAL	NORTHERN WESTCHESTER HOSPITAL
FOUR WINDS HOSPITAL	PHELPS HOSPITAL
GARNET HEALTH MEDICAL CENTER	PUTNAM HOSPITAL
GARNET HEALTH MEDICAL CENTER - CATSKILLS - G. HERMANN	ST ANTHONY COMMUNITY HOSPITAL
GARNET HEALTH MEDICAL CENTER-CATSKILLS*	ST JOHNS RIVERSIDE HOSPITAL
GOOD SAMARITAN HOSPITAL OF SUFFERN	ST JOSEPHS MEDICAL CENTER
HEALTHALLIANCE HOSPITAL MARYS AVENUE CAMPUS	ST LUKES CORNWALL HOSPITAL/NEWBURGH
HELEN HAYES HOSPITAL*	VASSAR BROTHERS MEDICAL CENTER
MONTEFIORE MOUNT VERNON HOSPITAL	WESTCHESTER MEDICAL CENTER
MONTEFIORE NEW ROCHELLE HOSPITAL*	WHITE PLAINS HOSPITAL CENTER
MONTEFIORE NYACK HOSPITAL	WINIFRED MASTERSON BURKE REHABILITATION HOSPITAL

Region 4**

ADIRONDACK MEDICAL CENTER*	MARGARETVILLE HOSPITAL*
ALBANY MEDICAL CENTER HOSPITAL	MARY IMOGENE BASSETT HOSPITAL
AURELIA OSBORN FOX MEMORIAL HOSPITAL*	MASSENA HOSPITAL, INC
CANTON-POTSDAM HOSPITAL	NATHAN LITTAUER HOSPITAL*
CLAXTON-HEPBURN MEDICAL CENTER	O'CONNOR HOSPITAL
CLIFTON-FINE HOSPITAL	SAMARITAN HOSPITAL
COBLESKILL REGIONAL HOSPITAL	SARATOGA HOSPITAL
COLUMBIA MEMORIAL HOSPITAL	ST MARYS HOSPITAL HEALTHCARE*
DELAWARE VALLEY HOSPITAL INC	ST PETERS HOSPITAL
ELLIS HOSPITAL*	SUNNYVIEW HOSPITAL AND REHABILITATION CENTER
FOUR WINDS OF SARATOGA	UNIV OF VT HLTH NETWK-ALICE HYDE MED CTR*
GLENS FALLS HOSPITAL	UNIV OF VT HLTH NETWK-CHAMPLAIN VALLEY PHYS HOSP*
GOUVERNEUR HOSPITAL	UNIV OF VT HLTH NETWORK-ELIZABETHTOWN COMM HOSP
LITTLE FALLS HOSPITAL	

Region 5**

ARNOT OGDEN MEDICAL CENTER*	ONEIDA HEALTH HOSPITAL*
AUBURN COMMUNITY HOSPITAL*	OSWEGO HOSPITAL
CARTHAGE AREA HOSPITAL INC	OUR LADY OF LOURDES MEMORIAL HOSPITAL
CAYUGA MEDICAL CENTER OF ITHACA	RIVER HOSPITAL
CHENANGO MEMORIAL HOSPITAL INC*	ROME MEMORIAL HOSPITAL INC*
COMMUNITY MEMORIAL HOSPITAL INC	SAMARITAN MEDICAL CENTER*
CROUSE HOSPITAL	SCHUYLER HOSPITAL*
FAXTON-ST LUKES HEALTHCARE	ST ELIZABETH MEDICAL CENTER
GUTHRIE CORTLAND MEDICAL CENTER*	ST JOSEPHS HOSPITAL HEALTH CENTER
LEWIS COUNTY GENERAL HOSPITAL*	UNITED HEALTH SERVICES, INC
NEWARK-WAYNE COMMUNITY HOSPITAL*	UNIVERSITY HOSPITAL SUNY HEALTH SCIENCE CENTER

Region 6**

BERTRAND CHAFFEE HOSPITAL	MERCY HOSPITAL OF BUFFALO
BROOKS -TLC HOSPITAL SYSTEM INC	MOUNT ST MARYS HOSPITAL AND HEALTH CENTER
BRY-LIN HOSPITAL	NIAGARA FALLS MEMORIAL MEDICAL CENTER
CLIFTON SPRINGS HOSPITAL AND CLINIC*	NICHOLAS H NOYES MEMORIAL HOSPITAL
CORNING HOSPITAL	OLEAN GENERAL HOSPITAL
CUBA MEMORIAL HOSPITAL INC*	ROCHESTER GENERAL HOSPITAL
EASTERN NIAGARA HOSPITAL	ROSWELL PARK CANCER INSTITUTE
ERIE COUNTY MEDICAL CENTER*	SISTERS OF CHARITY HOSPITAL*
F F THOMPSON HOSPITAL*	SOLDIERS AND SAILORS MEMORIAL HOSPITAL OF YATES CO*
GENEVA GENERAL HOSPITAL	ST JAMES HOSPITAL
HIGHLAND HOSPITAL	STRONG MEMORIAL HOSPITAL
IRA DAVENPORT MEMORIAL HOSPITAL INC*	THE UNITY HOSPITAL OF ROCHESTER*
JOHN R OISHEI CHILDREN'S HOSPITAL	UNITED MEMORIAL MEDICAL CENTER
KALEIDA HEALTH SYSTEMS*	UPMC CHAUTAUQUA AT WCA
KENMORE MERCY HOSPITAL	WESTFIELD MEMORIAL HOSPITAL INC
MEDINA MEMORIAL HOSPITAL*	WYOMING COUNTY COMMUNITY HOSPITAL*
MEMORIAL HOSPITAL OF WM F & GERTRUDE F JONES	

*Includes Hospital-Based Nursing Home(s)

**Current list of hospitals. The number of hospitals may increase or decrease during the term of the contract.

Attachment E
Audit Protocols

At a minimum and if applicable to the type of audit, the contractor will perform the following:

1. Conduct an audit kick-off conference.

2. Reviews of Procedures.

a. Questionnaires

Each auditee will complete a questionnaire, created by the Contractor and approved by the State. It will be the contractor's responsibility to test and verify that the responses given are factual. This will be accomplished by testing of documentation/data. A copy of the completed questionnaire will be given to the State for their records.

b. Documentation Review

The Contractor will review all data/documentation provided by the auditee prior to the fieldwork, to ensure that the data/documentation can be tested by the Contractor for audit purposes. If the data/documentation provided by the auditee is unable to be used for audit testing, the Contractor shall provide the State with a written explanation. The Contractor will also provide the State with a written description of the alternate procedures they plan to use to validate the accuracy of the auditee's documentation/data.

c. Interviews

The Contractor will review policies and procedures applicable to the subject of the audit. To accomplish this, the contractor will conduct interviews of appropriate personnel at various levels within the organization.

3. Fieldwork.

Contractor will begin to test the data/documentation provided.

4. Prepare a preliminary results report to send to the auditee.

The contractor will Contractor will send the Preliminary Results Packet to the Reviewee for their review and response

5. Validate the supporting documentation/data received.

6. Extrapolation Process

To the extent a statistical sample is used, Contractor will send the results of testing to its statistician for extrapolation.

7. Conduct an exit conference.

8. Prepare a draft audit report.

9. Prepare a final audit report.

Attachment F

ICR Audit Protocols - Specific Areas of Audit:

1. Depreciation

- a. Review documentation supporting claimed depreciation on Exhibit 11 and Exhibit 40 to include at least:
- Basis for depreciation
 - Life or rate of depreciation
 - Method of depreciation
 - Changes(s) in Method of Depreciation
 - Depreciation for the current period
 - Accumulated depreciation to date
- b. Review and test the computation of the current year's depreciation provisions and reconcile to depreciation amounts claimed.
- c. Obtain and review listing of fixed asset additions and construction in progress prepared by the hospital's financial auditors to ascertain the major items which were vouched.
- Review asset acquisition schedules and identify current period acquisitions for proper classifications as follows:
 1. Land
 2. Land improvement
 3. Building and Improvement
 4. Fixed Equipment
 5. Movable Equipment
 - Determine whether they are patient related or non-patient related and are assigned to the appropriate cost centers.
 - Ensure that the related depreciation is properly recorded.
 - Compare fixed asset values on the current and prior period balance sheet to determine changes.
 - Test check major acquisitions during the year by reviewing the vouchers and tracing such additions to the vendor's invoice or other related supporting data to determine that the cost incurred was properly capitalized and record at cost (or fair market value in case of donated assets).
- d. Investigate additions which appear to be replacement items and determine that appropriate corresponding retirements have been recorded.
- e. Assess depreciation expense for patient-related items which were not in service for any part of the reporting period.
- f. Related Organizations -ensure that assets acquired from related organizations are recorded at net book value of the assets from the transferring organization.

2. Lease Arrangements

- a. Review lease agreements to determine if the lease should be capitalized (if still under older GAAP) or designated a finance lease (if under ASC 842), in which case, depreciation and interest expense should be allowed in lieu of rental expense.
- b. Test calculation of depreciation claimed. Determine that the basis of depreciation for ICR reporting does not include amounts for maintenance and similar purposes within the lease payments.

3. Funding of Depreciation (Voluntary facilities only):

- a. Ensure Exhibit 41 is completed appropriately. If reporting assignment or allocation of depreciation expense or other capital costs from the home office in Lines 041 – 047 of the exhibit, review home office cost report for amount and patient-care related classification.
- b. If the provider is funding depreciation, test to see that the funds are being used for equipment purchases, plant improvements, etc. Identify if the funds are used for other purposes. If yes, verify if the funded depreciation was reduced by that amount. If Exhibit 42's Depreciation Funding Schedule or Waiver Qualifier results in a reduction of the penalty, verify the reported amounts in the calculations, where applicable.

If the provider is requesting a waiver of the funding requirement, determine if a funding waiver is warranted.

4. Related Organizations

- a. Where dealings with related organizations are known: Obtain details of relationships, amount and classification of expenses with a related organization and verify the data to Exhibit 16 (Statement of Costs of Services from Related Organizations).
- b. Where material, perform audit procedures considered necessary to determine that amounts included are in compliance with the principles of related organizations.
- c. Examine the amounts claimed as cost to related organization:
 - Determine that the amounts are related to patient care.
 - Ascertain that the cost of services, facilities, and supplies furnished by a related organization to the provider are included in the providers allowable cost at the cost to the related organization (no additional fees or charges included.)
 - Determine that the allowable amount is no more than the cost to the related party.

5. Interest on Loan Indebtedness

- a. Obtain summary of existing indebtedness. Account for all interest claimed on loans identified in the summary.
- b. Review Exhibit 40 and Exhibit 18 for proper reporting of interest expense related to capital and working capital.
- c. Determine that the interest is not incurred between parties related either by ownership or control, unless there is a prior Commissioner approval for capital interest.
- d. Examine interest rate swap agreements and identify costs associated with these agreements. Note if the expense has been removed from allowable costs.

6. Detail of Specific Hospital Service Expenses (Exhibit 11)

a. Review columns.1 through 3 and supporting documentation for appropriate reporting of expenses.

b. Verify the following cost centers have been distinctly and appropriately reported:

- School of Nursing (cc020)
- Internship and Residency Programs (cost centers 013, 014, 030, and 033)
- Ambulance (cc 234)
- Operation of Plant (041), specifically parking costs (Exhibit 18, lines 068 and 069)
- Administration and General (cc095) specifically Malpractice Insurance (Exhibit 18, line 025 or 081)
- Skilled Nursing Facility (cost centers 268, 307, 312, 313, 314, 315, 316)
- Other Long Term Care (cost centers 308 and 309)
- Adult Day Care (cost centers 414 and 419)

7. Recovery of Expenses (Exhibit 14)

a. Ascertain that ICR income items reported on Exhibit 26A have been properly reported as reductions to cost. If a reduction is not reported, investigate.

b. Interest expense recovery

- Review income from investments to determine proper offset against interest expense or other appropriate operating expense.
- Investment income derived from donor-restricted grants, gifts, or endowments, designated by the donor for paying specific operating costs of a certain activity must be deducted from the operating costs for the specific activity during the period.
- Determine that interest income or other income earned by funds unrestricted as to use and comingled with other funds issued to reduce allowable interest expense (not to exceed the total interest expense).
- Examine the source of the investment income to determine if the income should be offset against interest expense or other appropriate operating costs.

1. Investment income must be used to reduce operating costs, except income derived from:

- Funded Depreciation
- Provider Qualified Pension Funds
- Trusteed malpractice insurance funds
- Income which is restricted by donors' gifts and/or grants

8. Post-step down Adjustments (Exhibit 15, Exhibit 51 Part 1A and Medicaid Cost Allocation)

- Review All-Payer and Medicaid post-step down adjustments and related source documents to determine the appropriateness of the addition or subtraction.

9. Statistics (Exhibits 19 and 20)

a. Ensure that prior approvals have been obtained where applicable.

- The provider can elect to change the order of allocation and/or allocation statistics, as appropriate, for the current cost reporting period if a request is received by the Medicare Administrative Contractor (MAC), in writing, 90 days prior to the end of that reporting period. Review correspondence to verify Medicare's approval.
- Review audit work papers and other statistical records to ascertain that the statistics used are reasonably accurate and representative of the activity for the period being reviewed.

10. Charges (Exhibit 46)

- Examine patient billing forms to ensure that uniform charging practices are maintained.
- Test data from appropriate source documents to the charge slips and patients' accounts to determine that each patient is being charged for all services rendered.
 - On a test basis, trace individual patients' charges for room and board, drugs, supplies and other special services to charge slips:
 - To determine that the charges (revenues) have been properly classified as to the type of patient, e.g., Medicare, Medicaid, etc.
- For encounters beginning in service areas subject to transfer cost calculations that are based on charges, review the process to prepare Exhibit 46 routine cost Line assignment (Lines 002, 003, 013, 014 and 015) and cost center distribution.
- Review that the gross charges and allowances are consistently recorded by appropriate payer source.
- Review the OTP (Opioid Treatment Plan) charges to ensure that OTP services report the full uniform charge amount for the service, not the reimbursed amount.

11. Uncollectible Amounts (Bad Debt) (Exhibit 46)

- Review that the payors are appropriately recorded.
- Review the supporting documentation of the uncollectible amounts reported. Note where there are significant variances from the prior year.

12. Length of Stay, Occupancy, Patient Days, Uncompensated Care Collections (Exhibit 30 and 32)

- Investigate any substantial variance in Acute and/or exempt unit occupancy.
- Review all patient days and discharges by payor source reported for each service in the cost report. Review the provider's system for accumulating and classifying the data, including the controls in effect.
- Review the amount of uncompensated care collections reported -for each inpatient service. Review the providers system for accumulating and classifying the data, including the controls in effect

13. Patient Visits and Uncompensated Care Collections (Exhibit 33 and 34)

- a. Review the recording of outpatient and home health visits/procedures/days/months/hours (including transfer to inpatient areas) in the records maintained by the facility using a sufficient sample size.
- b. Review all patient visits/procedures/days/months/hours by payor source reported for each service in the cost report. OTP services must report the number of visits, not the weekly claims. Review the provider's system for accumulating and classifying the data, including the controls in effect. For service areas subject to transfer cost calculations that are based on visits, review the process to prepare Exhibit 31A cost center distribution.
- c. Review the amount of uncompensated care collections reported for each outpatient service. Review the provider's system for accumulating and classifying the data, including the controls in effect.

14. Physicians (Exhibit 17)

- a. Review for proper reporting.

15. Residential Health Care Facility (RHCF-2 Report, Part I -3, Bed Capacity -Patient Days)

- a. Review all patient days by payor source reported for each service in the cost report. Review the provider's system for accumulation and classifying the data, including the controls in effect.
- b. Review the recording of total patient days by service on line 017 for each service in the cost report. Review the provider's system for accumulating and classifying the data, including the controls in effect.

16. Residential Health Care Facility (RHCF-2 Report, Part II -Schedules and Financial Data)

- a. Review the recording of General Reimbursement Information on Schedule 8C, except for lines 10 through 35. For facilities with Adult Day Health Care (ADHC) programs, review the supporting documentation for the recording of ADHC transportation costs and number of transports by site (if more than 1 site is applicable). Review that the recording of Nursing Home Quality Improvement Demonstration Program grant revenue is consistent with Governmental Grants recording on Exhibit 27 of the sponsoring hospital's ICR.
- b. Review the recording of total visits for each ADHC Program (Schedule 18, column 0181). Review the provider's system for accumulating and classifying the data, including the controls in effect.
- c. Review the RHCF Allocation of Expenses Schedules A and B by service and supporting documentation for appropriate reporting of expenses and the recording of direct charge salary related FTE, Hours Paid and Hours Worked information.
- d. Review the Direct Charge Employees Wage Schedule by service and supporting documentation for appropriate reporting of wage related costs and statistical information.

17. Ratio of Costs to Charges (Exhibit 51)

- a. Part IA - Review the post step down adjustments recorded by the facility on Exhibit 51 to properly align cost and charges. If any adjustment results in negative final costs or charges, verify that the adjustment was applied to the ICR cost center/cost center group where the to-be adjusted costs or charges (after other adjustments or classifications), were reported. Review source documents to determine if the adjustment was appropriately added back to costs or charges.

b. Part IB - Review the source documents for the adjustments to routine costs that were made by the hospitals to cc201, cc237, and the variable cost centers for appropriateness.

c. Part 1C - Investigate significant variations in ratio of cost to charge (RCC) percentages from prior year's RCC's.

d. Part ID - For the RCC calculation, if a service RCC Factor exceeds 1.604, a facility needs to provide a proper explanation in the RCC Part ID column D. This explanation must be supported by proper documentation which will be provided to the auditor for review.

18. Medicaid Service Code Assignments

a. Compare current year Medicaid Service Code (MSC) assignments with prior year. Investigate any differences or non-compliance to reporting instructions.

b. If current year cost report has new cost centers that were not previously assigned to a MSC, review the assignment of any new MSCs for appropriateness.

19. Medicaid Service Code Assignment Summary (Exhibit 53) and ICR Schedules

a. Review Exhibit 53 for consistent reporting among each column and investigate when costs, revenue or utilization are missing for any service.

b. The ICR schedules must be compared to the prior year for large variances.

c. The contractor must review data in the "rounding differentials" within the ICR schedules, if material in value.

Attachment G
Sample Engagement Letter

Date

[Contractor Name and Address]

Dear Department of Health:

This letter confirms the terms of the engagement and clarifies the audit services for audit _____ and year _____. The scope of work for the audit is per contract # _____ and RFP# _____. Please sign and return one (1) copy of this letter to me at your earliest convenience.

1. Identification of the Parties. This engagement is made between **[Contractor Name]** (“Contractor”) and the Department of Health.

2. Auditing Engagement. Description of the specific details of audit including location, type of audit, any analysis work, timeframes of the project deliverables and reporting is outlined as follows:

[Insert Description to be completed.]

3. Fees. **[Contractor Name]** agrees to complete this auditing engagement for the amount of \$ _____ consistent with the Audit Report Price for Audit _____ and year _____ found in contract # _____ and RFP # _____. The payment terms are found in section _____ of contract # _____.

4. Period. The audit will begin on _____ and end on _____.

5. Engagement. **[Contractor Name]** has read this engagement in its entirety before signing it. **[Contractor name]** understands the engagement is governed by the terms and conditions of contract # _____ and RFP# _____.

The engagement is a statement of work for the audit outlined above and is governed by Contract # _____ and RFP# _____. No additional terms and conditions are applicable. An engagement letter is required before the initiation of each audit.

Very truly yours,
[Contractor Name]

By:
Name:
Title:

Agreed to and accepted:

[DEPARTMENT OF HEALTH]

By:
Name:
Title:

Date: _____

Attachment H

**Managed Care Visit and Revenue (MCVR) Report for the FQHC Supplemental Payment Program
Calendar Year CY20__**

FQHC Name: _____

Report Submission Date: _____

MM/DD/YY

OPCERT: _____

Paid Visits and Revenue with Contracted Plans

Line	MCO NAME	IPA NAME	Number of Visits Paid By MCO/IPA A	MCO/IPA Payments to FQHC B	Withhold Adjustment (If any) C	Medical Home Payments Received D	Adjusted MCO/IPA Payments to FQHC E = B+C	Average Rate per Visit F=E/A
1			-	\$	\$	\$	\$0	\$0.00
2				\$	\$	\$	\$0	\$0.00
3				\$	\$	\$	\$0	\$0.00
4				\$	\$	\$	\$0	\$0.00
5				\$	\$	\$	\$0	\$0.00
6				\$	\$	\$	\$0	\$0.00
7				\$	\$	\$	\$0	\$0.00
8				\$	\$	\$	\$0	\$0.00
9				\$	\$	\$	\$0	\$0.00
10				\$	\$	\$	\$0	\$0.00
11				\$	\$	\$	\$0	\$0.00
12				\$	\$	\$	\$0	\$0.00
13				\$	\$	\$	\$0	\$0.00
14				\$	\$	\$	\$0	\$0.00
15				\$	\$	\$	\$0	\$0.00

Unpaid Visits with Plans

16				\$	\$	\$	\$0	\$0.00
17				\$	\$	\$	\$0	\$0.00
18				\$	\$	\$	\$0	\$0.00
19				\$	\$	\$	\$0	\$0.00
20				\$	\$	\$	\$0	\$0.00
21				\$	\$	\$	\$0	\$0.00
22				\$	\$	\$	\$0	\$0.00
23				\$	\$	\$	\$0	\$0.00
24				\$	\$	\$	\$0	\$0.00
25				\$	\$	\$	\$0	\$0.00
26				\$	\$	\$	\$0	\$0.00
27				\$	\$	\$	\$0	\$0.00
28				\$	\$	\$	\$0	\$0.00
29				\$	\$	\$	\$0	\$0.00
30				\$	\$	\$	\$0	\$0.00
31				\$	\$	\$	\$0	\$0.00
32	Total:		0	\$0	\$0	\$0	\$0	\$0.00

33
34
35
36
37
38

FFS Rates	Visits	Weighted Revenue
4011-Group Psych	0	\$0
4012-Individual Off-Site	0	\$0
4013-Threshold (PPS)	0	\$0
Weighted Average	0	\$0
Managed Care Average		\$0.00
Supplemental Rate	#DIV/0!	

Attachment I
List of FQHCs

ADVANTAGE CARE D&TC
AHRC HLTH. CARE, INC.
ANTHONY L JORDAN HEALTH CTR
APICHA COMM HLTH CTR
BEACON CHRISTIAN
BED STUY FAMILY HLTH CTR
BETANCES HEALTH CENTER
BRIGHTPOINT HEATLH
BRONX LEBANON HOSPITAL CENTER
BROOKLYN PLAZA MEDICAL CTR
BROWNSVILLE MULTI-SRV FAM H C
C.H.C. OF RICHMOND, INC.
C.H.C. OF THE NORTH COUNTRY
CARE FOR HOMELESS, INC.
CHARLES EVANS CENTER, INC.
CHARLES B. WANG COMM. HLTH.
COMM HLTH CTR BUFFALO INC
COMMUNITY HEALTH CENTER
COMMUNITY HEALTHCARE NETWORK
COMMUNITY HEALTH INITIATIVES INC
COMMUNITY HEALTH PROJECT
COMMUNITY MED & DENTAL CARE
COMMUNITY MEMORIAL HOSPITAL
CORNERSTONE FAMILY HEALTHCARE
COVENANT HOUSE
CUMBERLAND DTC
EAST HARLEM COUNCIL HUM SERV
EAST HILL FAMILY MEDICAL
EAST NEW YORK DTC
EZRAS CHOILIM HLTH CTR INC
FAMILY HLTH NETWRK CENTRAL NY
FINGER LAKES MIGRANT HLTH
FLOATING HOSPITAL
GREENVILLE FAMILY HEALTH CARE
GOUVERNEUR DTC
HASC DIAGNOSTIC & TREATMENT CTR
HERITAGE HEALTH CARE
HOUSING WORKS EAST NEW YORK
HOUSING WORKS SERVICE
HUDSON HEADWATERS HLTH NETWORK
HUDSON RIVER HEALTHCARE INC

HUDSON HEADWATERS HLTH NETWORK
HUDSON RIVER HEALTHCARE INC
ICL HLTHCARE CHOICES
INSTITUTE FOR URBAN FAM HLTH
JERICO ROAD COMMUNITY HLTH CTR
JOSEPH P ADDABBO FAMILY HLTH
LA CASA DE SALUD, INC
LONG ISLAND SELECT HEALTHCARE
L'REFAUH MED & REHAB CTR.,INC
NYU LUTHERAN MEDICAL CENTER
MARTIN LUTHER KING HLTH CTR
METRO COMMUNITY HEALTH CENTERS
MICHAEL CALLEN-AUDRE LRDE CHC
MIDDLETOWN COMM HEALTH CENTER
MONTEFIORE MEDICAL CENTER
MORRIS HEIGHTS HEALTH CENTER
MORRISANIA DTC
MT VERNON NEIGH HLTH CTR INC
NASSAU HEALTH CARE CORP.
NORTH COUNTRY FAM HLTH CTR
NORTHERN OSWEGO CNTY HLTH SVC
NORTHWEST BUFFALO COMM H C
OAK ORCHARD COMM HLTH CTR INC
ODA PRIMARY HEALTH CARE CENTER
OSSINING OPEN DOOR ASSOC INC
PREMIUM HEALTH INC
P R O M E S A
PROJECT RENEWAL
PROJECT SAMARITAN HLTH SVCS
RENAISSANCE HEALTH CARE NETWORK
REFUAH HEALTH CENTER INC
ROCHESTER GENERAL HOSPITAL
RUSHVILLE HEALTH CENTER INC
RYAN/CHELSEA CLINTON HEALTH
S. TIER COM. HLTH. CTR. NETWORK
SCHENECTADY FAMILY HLTH SVC
SEGUNDO RUIZ BELVIS DTC
SETTLEMENT HEALTH
SYRACUSE COMM HEALTH CTR INC
THE CHAUTAUQUA CENTER TRI-
COUNTY FAMILY MEDICINE TRILLIUM
HEALTH, INC
UNION COMMUNITY
UNITY HOSP. OF ROCHESTER
UNITY HOSP. OF ROCHESTER - OPD
UPPER ROOM AIDS MINISTRY
URBAN HEALTH PLAN INC
VIP COMMUNITY SERVICES
WARRENSBURG HEALTH CENTER
WHITNEY M YOUNG HEALTH CENTER
WILLIAM F RYAN COMM HLTH CTR

Attachment J
LCHSAs by Area

LCHA counts by Area

Counties include

Greater Albany Area (approx. 98)

Greene, Hamilton, Herkimer, Montgomery, Otsego, Rensselaer, Saratoga, Schenectady, Washington, Fulton, Montgomery, Schoharie, Warren, Ulster

Greater Buffalo Area (approx. 88)

Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Livingston, Monroe, Niagara, Orleans, Wayne, Wyoming,

Greater Rochester Area (approx. 62)

Allegany, Chemung, Genesee, Livingston, Monroe, Ontario, Orleans, Schuyler, Seneca, Steuben, St. Lawrence, Tioga, Tompkins, Wayne, Yates,

Greater Syracuse Area (approx 113)

Broome, Cayuga, Chenango, Cortland, Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, Tioga, Tompkins,

Greater Long Island Area (approx 387)

Nassau, Orange, Putnam, Suffolk, Sullivan, Rockland, Westchester,

New York City Area (approx. 650)

Bronx, Kings, New York, Queens, Richmond, Westchester

Attachment K
Certified Home Health Agencies (CHHA)

A&T CERTIFIED HOME CARE
ABLE HEALTH CARE SERV INC
ALPINE HOME HEALTH CARE
AMBER COURT AT HOME
AMERICARE CERTIFIED SS INC
AT HOME CARE INC
ATARA HOME CARE
BETHEL NURSING HOME CHHA
BRIAH HOME CARE
CABRINI OF WESTCHESTER
CATTARAUGUS COUNTY DOH HHA
CCH HOME CARE & PALLIATIVE SERV
CENTERLIGHT CERTIFIED CHHA
CENTERS HOME HEALTH REVIVAL/ALPINE
CHEMUNG DEPT HOME HLTH CO
COLD SPRING HILLS HOME CARE
COM HLTH CTR OF SMH & NLH INC
CONSTELLATION HOME CARE
DATAHR HOME HEALTH CARE INC
DOMINICAN SISTER FAMILY HEALT
EDDY VISITING NURSE ASSOCIATION
ELDERSERVE CHHA
EMPIRE STATE HOME CARE SERVICES
ESSEX COUNTY NURSING SERVICE
EVERCARE AT HOME
EXCELLENT HOME CARE SERVICES
EXTENDED NURSING PERSONNEL CHHA
EXTRAORDINARY HOME CARE
FAMILY AIDES CERT.NASSAU/SUFF
FAMILY CARE CERTIFIED SERVICES
FINGER LAKES VNS INC
FIRST TO CARE HOME CARE
FORT HUDSON CHHA
FOUR SEASONS NURSING & REHAB CHHA
FRANKLIN NURSING SERVICE CO
GENESEE REGION HOME CARE ASSC
GENTIVA - MONTGOMERY
GENTIVA - NASSAU
GENTIVA - ONONDAGA
GENTIVA - SARATOGA
GENTIVA - SUFFOLK
GENTIVA - CHEMUNG
GIRLING HEALTH CARE INC

GREENE CY PUBLIC HLTH NURSING
GURWIN CHHA
GUTHRIE HOME HEALTH
HAMILTON PUB HLTH NURS SVC CO
HEALTH SERV NORTHERN NEW YORK
HILLSIDE MANOR
HIRAM
HOME HEALTH PROVIDERS INC
HUDSON VALLEY CARE
HUDSON VALLEY HOME CARE INC
JEFFERSON CTY PUB HLTH SERVIC
JEWISH HOME LIFECARE
L WOERNER INC CLINTON
L WOERNER INC CORTLAND
L WOERNER INC DBA HCR
L WOERNER INC DELAWARE
L WOERNER INC MADISON
L WOERNER INC SCHOHARIE
L WOERNER INC WASHINGTON COUNTY
LAWRENCE COMMUNITY HEALTH SERVICES
LEWIS CNTY PUBLIC HLTH AGENCY
LITSON CERTIFIED CARE
LITTLE SISTERS OF ASSUM
LIVING RESOURCES HOME HEALTH
LIVINGSTON CO DEP HLTH HHA
LORETTO GERIATRIC CTR HHA
LOTT COMMUNITY HOME HEALTH
LUTHERAN CHHA
MCAULEY-SETON HOME CARE CORP.
MERCY CENTER FOR HEALTH SERV
METROPOLITAN JEWISH HOME CARE
NASSAU DOH OFFICE OF HOME CO
NEW YORK CONGREGATIONAL CHHA
NORTHERN LIGHTS HEALTH CARE
NURS SISTERS HM VISITING SVC
ORANGE CNTY DEPT OF HEALTH
OSWEGO DEPT HLTH DIV OF NU CO
OSWEGO HOME HEALTH CARE
OUR LADY OF MERCY HOME CARE,INC
PARK GARDENS
PARKER JEWISH INSTITUTE
PEOPLE HOME HLTH SERV CERTI

PERSONAL TOUCH HOME AIDES NY
PREMIER HOME HEALTH CARE SERV INC
PRIME HOME HEALTH SERVICES, LLC
PTS OF WESTCHESTER INC
REBEKAH CHHA
REGIONAL SERV OF NY INC
REVIVAL HOME HEALTH CARE INC
ROSA COPLON JEWISH HOME
ROYAL CARE
SARATOGA PUBLIC HLTH NURSING
SELFHELP SPECIAL FAM HC INC
SENECA DEPT OF HEALTH NURS CO
SHINING STAR HOME CARE LLC
SHOREFRONT JEWISH GERI HHA
SISTERS OF CHARITY HH CARE
SPS HOME CARE INC
ST CAMILLUS HOME CARE AGENCY
ST LAWRENCE CNTY PUB HLTH NUR
ST REGIS HOME HLTH CARE SERV
STAFF BUILDERS HM HLTH CARE
STAFF BUILDERS HOME HLTH CARE
SUFFOLK DOH SVCS BUR PUB H CO
SULLIVAN PUBLIC HLTH NSG CO
TIOGA COUNTY HEALTH DEPT
TLC HEALTH NETWORK
TLCN HOME CARE
TWIN TIER HOME HEALTH INC
ULSTER HOME HEALTH SERV INC
UNITED HEBREW OF NEW ROCHELLE
UNITY CHHA
VIAHEALTH HOME CARE
VILLAGE CARE HHCP
VIP CERTIFIED HEALTH SERVICES, LLC
VISIT NUR SVC WESTCHEST
VISIT NURSE SVC OF ROCHESTER
VISITING NURS SVC ASSOC SCHTD
VISITING NURSE ASSOC CENTRAL
VISITING NURSE ASSOC OF BKLYN
VISITING NURSE SERVICE INC
VNA HEALTH CARE SERVICES INC
VNA OF ALBANY & SARATOGA
VNA OF HUDSON VALLEY
VNA OF LONG ISLAND INC
VNA OF UTICA & ONEIDA CO INC

VNA OF WESTERN NY INC
VNS ITHACA & TOMPKINS CO INC
VNS OF NY HOME CARE INC
WARREN COUNTY HEALTH SERV
WARTBURG HOME CARE
WASHINGTON PUB HLTH NURSSV CO
WESTCHESTER COUNTY DOH
WHEEL CHAIR HOME
YOUR CHOICE AT HOME

Attachment L – Hospice Providers

Hospice Residence Facilities

Provider	County
HOSPICARE OF TOMPKINS COUNTY	Tompkins
HOSPICE BUFFALO INC	CHAUTAUQUA
HOSPICE CARE INC	Jefferson
HOSPICE OF JEFFERSON COUNTY	Jefferson
HOSPICE ORANGE HV/SULLIVAN CO	Sullivan
HOSPICE OF ORLEANS COUNTY	Orleans
HOSPICE ROCH/WAYNE/SENECA	LIVINGSTON
JACOB PERLOW HOSPICE	NEW YORK
MOUNTAIN VALLEY HOSPICE	Albany
NIAGARA HOSPICE INC	CHAUTAUQUA
ONTARIO-YATES HOSPICE	LIVINGSTON
SI UNIV HOSP UNIV HOSPICE	NEW YORK
UNITED HOSPICE OF ROCKLAND	Rockland
VNS OF NY HOS	NEW YORK

Hospice Non-Residence Facilities

Provider	County
BROOKHAVEN MEM HSP MC HOSPICE	SUFFOLK
CABRINI HOSPICE	NEW YORK
CALVARY HOSPICE	QUEENS
CARING COMM HOSPICE CORTLAND	CORTLAND
CARING HOSPICE SERVICES	KINGS
CATSKILL AREA HOSPICE	OTSEGO
COMMUNITY HOSPICE INC.	ALBANY
COMPASSIONATE CARE HOSP	BRONX
COMPREHENSIVE COM HOSPICE PJI	QUEENS
EAST END HOSPICE INC	SUFFOLK
GOOD SHEPHERD HOSPICE	SUFFOLK
HIGH PEAKS HSPC WAR CNY	FRANKLIN
HOME CARE AND HOSPICE	CATTARAUGUS
HOME CARE AND HOSPICE	CATTARAUGUS
HOSPICARE OF TOMPKINS COUNTY	TOMPKINS

HOSPICE AT LOURDES	BROOME
HOSPICE BUFFALO INC	ERIE
HOSPICE CARE IN WEST/PUTNAM I	WESTCHESTER
HOSPICE CARE INC	ONEIDA
HOSPICE CARE OF LONG ISLAND	NASSAU
HOSPICE CHAUTAUQUA COUNTY INC	CHAUTAUQUA
HOSPICE OF CENTRAL NEW YORK	ONONDAGA
HOSPICE OF CHENANGO CTY INC	CHENANGO
HOSPICE OF DUTCHESS/ULSTER CT	DUTCHESS
HOSPICE OF JEFFERSON COUNTY	JEFFERSON
HOSPICE OF NEW YORK LLC	QUEENS
HOSPICE OF ORLEANS COUNTY	ORLEANS
HOSPICE OF THE FINGER LAKES	CAYUGA
HOSPICE OF THE NORTH COUNTRY	CLINTON
HOSPICE OF WASHINGTON COUNTY	WASHINGTON
HOSPICE OF WESTCHESTER	WESTCHESTER
HOSPICE ORANGE HV/SULLIVAN CO	ORANGE
HOSPICE ROCH/WAYNE/SENECA	ROCHESTER
HOSPICE ST LAWRENCE VALLEY	ST LAWRENCE
JACOB PERLOW HOSPICE	NEW YORK
JANSEN MEMORIAL HOSPICE	WESTCHESTER
LEWIS COUNTY HOSPICE	UTICA
LIVINGSTON COUNTY HOSPICE	ROCHESTER
METROPOLITAN/JEWISH HSPC GNY	KINGS
MOUNTAIN VALLEY HOSPICE	FULTON
NIAGARA HOSPICE INC	NIAGARA
ONTARIO-YATES HOSPICE	ONTARIO
OSWEGO COUNTY HOSPICE	OSWEGO
PHELPS HOSPICE	WESTCHESTER
SI UNIV HOSP UNIV HOSPICE	RICHMOND
SOUTHERN TIER HOSPICE CORP	CHEMUNG
UNITED HOSPICE OF ROCKLAND	ROCKLAND
VISITING NURS	ROCHESTER
VNS HOSPICE O	SUFFOLK
VNS OF NY HOS	NEW YORK