



Department of Health

Request for Proposals

RFP # 20032

Independent External Auditing Services

Issued: August 15, 2019

DESIGNATED CONTACT:

Pursuant to State Finance Law §§ 139-j and 139-k, the Department of Health identifies the following designated contact to whom all communications attempting to influence the Department of Health'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 of Health identifies the following allowable contact for communications related to the submission of written proposals, written questions, pre-bid questions, and debriefings.

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1.0 CALENDAR OF EVENTS

RFP #20032 – INDEPENDENT EXTERNAL AUDITING SERVICES	
<u>EVENT</u>	<u>DATE</u>
Issuance of Request for Proposals	August 15, 2019
Deadline for Submission of Written Questions	Questions Due By September 4, 2019 at 4:00 p.m. ET
Responses to Written Questions Posted by DOH	On or About September 20, 2019
Deadline for Submission of Proposals	Proposals Due On Or Before October 4, 2019 at 4:00 p.m. ET
<i>Anticipated</i> Contract Start Date	July 1, 2020

2.0 OVERVIEW

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

2.1 Introductory Background

NY State of Health, the Official Health Plan Marketplace (NYSOH or Marketplace), authorized by the federal Patient Protection and Affordable Care Act of 2010 (ACA), was established in April 2012 by Governor Cuomo’s Executive Order Number 42, and in 2019 was codified in Article II of the NY Public Health Law. NYSOH has successfully increased the affordability and accessibility of health insurance coverage in New York. As of January 31, 2019, more than 4.7 million residents were enrolled in coverage, representing nearly 1 in 5 New Yorkers. This increase in coverage has resulted in a historic decline in uninsured rates from 10 percent to below 5 percent between 2013 and 2019.

The NY State of Health is an organized, online marketplace through which individuals and small businesses may shop for health insurance in a way that allows them to easily compare health plan options. Through the Marketplace website, individuals may apply for, and if eligible, enroll in Insurance Affordability Programs including Medicaid,

Child Health Plus, Essential Plan and Qualified Health Plans (QHPs) for which qualified individuals receive advance premium tax credits and cost sharing reductions to help pay for coverage. Individuals can also enroll in QHPs at full premium.

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

[Note: Starting in April 2018, SHOP transitioned from NYSOH enrollment and premium administration to direct enrollment through insurers and certified insurance brokers. This means that eligible small groups enroll directly with insurers or brokers. As a result, after a transition period during which existing small employer groups transitioned to the new process, effective June 1, 2019, SHOP no longer collects premium payments. The insurers and certified brokers are responsible for employee eligibility determinations and enrollment and the day to day administration of the SHOP employer groups, including premium billing and collection].

2.2 Functional Requirements of the Marketplace

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

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

2.3 Oversight and Program Integrity Requirements

Pursuant to 45 CFR 155.1200:

1. DOH, for the Marketplace, must:
 - a. Keep an accurate accounting of Marketplace receipts and expenditures in accordance with Generally Accepted Accounting Principles (GAAP).
 - b. Monitor and report to HHS on Marketplace-related activities.
 - c. Collect and report to HHS on performance monitoring data.
2. DOH, for the Marketplace, must at least annually provide HHS, in a manner specified by HHS, the following:
 - a. A financial statement presented in accordance with GAAP by April 1 of each year.
 - b. Eligibility and enrollment reports.
 - c. Performance monitoring data.

3. DOH must provide HHS with the results of the Annual Independent External Financial and Performance Audit of the Marketplace that follows Generally Accepted Governmental Auditing Standards (GAGAS) and addresses:
 - a. Compliance with the requirement to keep an accurate accounting of Marketplace receipts and expenditures in accordance with GAAP.
 - b. Compliance with the requirements of a State Exchange pursuant to Part 155 of Title 45 of the Code of Federal Regulations, which is Exchange Establishment Standards and Other Related Standards under the ACA.
 - c. Processes and procedures designed to prevent improper eligibility determinations and enrollment transactions.
 - d. Identification of errors that have resulted in incorrect eligibility determinations.
4. DOH must inform HHS of any material weakness or significant deficiency identified in the audit and develop and inform HHS of a corrective action plan for such material weakness or significant deficiency.
5. DOH must make a summary of the results of the external audit public. Previous audit reports are posted online at: https://info.nystateofhealth.ny.gov/resources?f%5B0%5D=field_resource_type%3A2.

2.4 Marketplace Finances and NYSOH Personnel

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

The initial funding for the implementation of the Marketplace was provided by federal establishment grants administered by the Center for Consumer Information and Insurance Oversight of HHS (CCIIO). The last of the Federal Grants for implementation ended 12/31/2017. The Marketplace is now funded from a Special Revenue Other (SRO) Fund of New York State, with revenue from the State's broad-based healthcare assessments.

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

2.5 Important Information

The bidder is required to review, and is requested to have legal counsel review, [Attachment 8](#), the DOH Agreement as the Bidder must be willing to enter into an Agreement substantially in accordance with the terms of [Attachment 8](#) should the bidder be selected for contract award. Please note that this RFP and the awarded bidder's proposal 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 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 the RFP, the Bidder agrees to comply with all the provisions of Appendix A. Note, [Attachment 7](#), the Bidder's Certifications/Acknowledgements, should be submitted 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. It also includes a statement that the bidder acknowledges that, should any alternative proposals or extraneous terms be submitted with the proposal, 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 1.0](#) (Calendar of Events). Any amendments DOH makes to the RFP as a result of questions and answers will be publicized on the DOH web site.

2.6 Term of the Agreement

This contract term is expected to be for a period of five (5) years commencing on the date shown on the Calendar of Events in [Section 1.0](#), 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 DOH will accept proposals from organizations with the following types and levels of experience as a prime contractor.

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

Experience acquired concurrently is considered acceptable.

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

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

3.2 Preferred Qualifications.

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

4.0 SCOPE OF WORK

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

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

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

4.1 Tasks/Deliverables

The contractor must provide the following services to DOH through its own resources, at the specific request of DOH. The contractor will perform both an Annual Independent Financial Statement Audit and an Annual External

Performance Audit of the Marketplace, together with any related work or services within the scope of this RFP for ad-hoc tasks. The DOH reserves the right to modify the frequency or scope of either audit, based upon changes to federal or state laws, rules or regulations.

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

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

4.2 NYSOH Audit Program

4.2.1 Annual Financial Statement Audit

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

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

4.2.1.1 Audit Work Plan

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

4.2.1.2 Audit Work/Testing

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

The contractor shall:

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

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

4.2.1.3 Annual Statements

The contractor is responsible for producing a certified Annual Financial Statement Audit report and audited set of Financial Statements to be issued as a product of the audit no later than March 20th of each year, unless another date is specified by DOH. The financial statements the Marketplace must issue on an annual basis are:

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

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

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

4.2.2 Annual External Performance Audit

DOH also requires an Annual External Performance Audit report to be issued as a product of the audit no later than May 20th of each year, unless another date is specified by DOH. In accordance with general program integrity and oversight requirements 45 CFR 155.1200, a State Based Marketplaces (SBM) to engage an independent qualified auditing entity which follows generally accepted government auditing standards, to perform an Annual Independent External Performance Audit. The audit must address (i) compliance with the requirements under Part 155 of Title 45 of the Code of Federal Regulations, which is Exchange Establishment Standards and Other Related Standards Under the Affordable Care Act. (ii) processes and procedures designed to prevent improper eligibility determinations and enrollment transactions; and (iii) identification of errors that have resulted in incorrect eligibility determinations. The SBM is required to provide the results of the audit to CMS and publish a public summary of the results.

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

- a. General Marketplace Functions (45 CFR 155, Subpart C)
 - i. Providing consumer assistance tools and programs, including a toll-free call center, website, consumer information that is accessible and in plain language, a Navigator program, and outreach and education;
 - ii. Navigator program established and standards in place, including training standards;
 - iii. Agent and broker agreement in place;
 - iv. Certified Application Counselor program in place;

- v. Process for an applicant or enrollee to designate an Authorized Representative;
 - vi. Standards for Marketplace notices are in place;
 - vii. Standards and protocols for electronic transactions with QHP issuers have been implemented;
 - viii. Privacy and security standards to protect personally identifiable information have been implemented.
- b. Exchange Functions in the Individual Market: Eligibility Determinations for Exchange Participation and Insurance Affordability Programs (45 CFR 155, Subpart D)
- i. Processes are in place for making eligibility determinations for Medicaid, Child Health Plus, Essential Plan, advance payments of the premium tax credit and cost-sharing reductions in compliance with federal regulations;
 - ii. Processes are in place to determine eligibility for enrollment in a QHP through the Marketplace in compliance with federal regulations;
 - iii. Process in place to verify eligibility for minimum essential coverage other than through an employer-sponsored plan;
 - iv. Process in place for eligibility redeterminations within a benefit year;
 - v. Process in place for conducting annual redetermination of eligibility;
 - vi. Processes are in place for administration of advance payments of the premium tax credit (APTC) and cost-sharing reductions (CSR) in accordance with federal regulations;
 - vii. Special eligibility standards and process for Indians is in place;
 - viii. Notices of eligibility determination provided to applicants includes notice of the right to appeal and instructions regarding how to file an appeal, in accordance with federal regulation.
- c. Enrollment in Qualified Health Plans (45 CFR 155, Subpart E)
- i. Processes are in place for accepting a QHP selection from an applicant who is determined eligible for enrollment in a QHP in accordance with federal regulation, and transmitting the information necessary to enable the QHP issuer to enroll the applicant;
 - ii. Use of a single streamlined application;
 - iii. Use of annual open enrollment periods;
 - iv. Process to require issuer application assisters to meet the requirements set forth in 45 CFR 156.1230(a)(2) with respect to: (1) training, (2) privacy and security standards and (3) applicable state law;
 - v. Standards and procedures for special enrollment periods for QHPs in accordance with federal regulation;
 - vi. Standards and procedures for termination of QHP coverage in accordance with federal regulation.
- d. Appeals of Eligibility Determinations for Marketplace Participation and Insurance Affordability Programs (45 CFR 155, Subpart F)
- i. Establishment of an appeals process in accordance with 45 CFR 155.505;
 - ii. Notice of appeals procedure provided to applicants;
 - iii. Process in place for accepting appeal requests;
 - iv. Process in place to continue to consider an applicant eligible while an appeal is pending in accordance with applicable regulations;
 - v. Process in place for dismissing an appeal;
 - vi. Informal resolution process complies with applicable standards;
 - vii. Process in place for expedited appeals;
 - viii. Procedure for appeals decisions;
 - ix. Appellant access to appeal record;
 - x. Public access to appeal decisions, subject to applicable law regarding privacy;
 - xi. Employer appeals process regarding determinations that the employer does not provide minimum essential coverage or coverage that is affordable with respect to an employee.
- e. Eligibility Process for Exemptions (45 CFR 155, Subpart G)
- i. Notice is provided regarding the application process through HHS for an exemption from the shared responsibility payment.

- f. Exchange Functions: Small Business Health Options Program (SHOP) (45 CFR 155, Subpart H)
 - i. Establishment of the SHOP, also known as a Small Business Marketplace, which complies with the standards in 45 CFR Part 155, Subpart H;
 - ii. Establishment of standards to verify employer eligibility to participate in SHOP.

- g. Certification of Qualified Health Plans (45 CFR 155, Subpart K)
 - i. Standard process in place for certifying QHPs;
 - ii. Process in place to receive information from QHP issuers on rates, benefits and cost-sharing requirements;
 - iii. Certification standards in place related to advance payments of the premium tax credit and cost-sharing reductions;
 - iv. Collection of information regarding transparency in coverage and transparency of cost-sharing information;
 - v. QHP network adequacy requirements are in place;
 - vi. Process to evaluate the service area of a QHP;
 - vii. Process in place for certification of stand-alone dental plans;
 - viii. Process for recertification of QHPs;
 - ix. Process for decertification of QHPs.

- h. Quality Reporting Standards for Exchange (45 CFR 155, Subpart O);
 - i. Process to validate that NYSOH prominently displays the quality rating information assigned to each QHP issuer on its website (i.e. NCQA rating).

4.2.2.1 Audit Work Plan

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

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

4.2.2.2 Audit Work/Testing

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

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

4.2.2.2 Annual Statements

The contractor is required to produce a certified written annual audit report to be issued as a product of the audit no later than May 20th of each year, unless another date is specified by DOH. The audit report shall include, but not be limited to:

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

4.3 Ad Hoc Task Order Request Process

For those processes that fall outside of the audit tasks/deliverables defined in Section 4.2 that are necessitated by new or revised provisions of state or federal regulations, new or revised reporting requirements, or standards imposed upon state exchanges by regulatory authorities, DOH will initiate the Ad Hoc Task Order Request utilizing the process detailed below:

- a. DOH will submit the Ad Hoc Task Order Request via e-mail to the contractor.
- b. The Ad Hoc Task Order Request will include the specific tasks/deliverables required and may include the timeframe in which work will need to be completed.
- c. The contractor must draft a Statement of Work (SOW) to complete the tasks/deliverables described in the Ad Hoc Task Order Request.
- d. The SOW must include the job titles with the corresponding estimated number of hours per job title to complete the tasks/deliverable(s) and a timeline in which they will be completed.
- e. The SOW must be received within the timeframe stated by DOH in the Ad Hoc Task Order Request.
- f. Upon receipt of the SOW, DOH will review the SOW and negotiate any changes deemed necessary prior to DOH determining approval or denial of the SOW.
- g. The Contractor cannot commence work prior to DOH written approval of the Ad Hoc Task Order Request's SOW.

*DOH estimates 1,000 hours over the life of the contract. Actual hours may be lower over the life of the contract. There is no guarantee of any actual hours. Payment will be based upon the actual number of hours worked, not to exceed the number of hours agreed upon in the approved SOW. (See Section 5.4 Payments)

4.4 Contract Management and Staffing

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

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

Job Title	General Duties	Minimum Qualifications
Engagement Partner	<p>Project oversight, management of Contractor's team, liaison with DOH to plan and manage audit engagements.</p> <p>Understand client business and provide appropriate audit services to meet client expectations.</p> <p>Maintain up-to-date knowledge regarding applicable standards, policies and regulations.</p> <p>Address client concerns and escalate complex issues to management for immediate resolution.</p>	<p>A senior professional with 10-15 years of experience. Extensive experience and knowledge of financial and performance audits.</p> <p>Minimum of 10 years of auditing experience that includes a minimum of 5 years of financial and performance audits.</p>
Audit Manager	<p>Leads groups of auditors.</p> <p>Provides oversight and guidance for auditors and may be responsible for training staff.</p> <p>Ensures standard auditing practices are followed.</p> <p>Analyze data and form preliminary conclusions and/or recommendations but reports to Engagement Partner for overall direction on project and specific policy interpretation. May supervise lower level staff.</p>	<p>A mid-level professional with 5-10 years of increasing responsibility and independent auditing work and experience.</p> <p>Possesses Certified Public Accountant (CPA) certification</p> <p>Minimum of 5 years of auditing experience.</p> <p>Must possess a New York State CPA certification.</p>
Senior Auditor/Accountant	<p>Assist with annual external audit and examinations.</p> <p>Complete requested materials.</p> <p>Assist in preparing assigned schedules for the annual audit.</p> <p>Thorough understanding of GAAP and GAGAS and knowledge of statutory accounting principles.</p>	<p>Mid-level professional with 5-10 years of experience and supervisory responsibilities.</p> <p>Possess Certified Public Accountant (CPA) certification.</p> <p>Minimum of 5 years of auditing and supervisory experience. Must possess a New York State CPA certification.</p>
Staff Auditor/Accountant	<p>Assist the Senior Auditor/Accountant.</p> <p>Technical support and data manipulation, but not necessarily drawing conclusions or making recommendations.</p>	<p>Entry-level staff with 1-5 years of experience in general accounting processes.</p> <p>Should possess a working knowledge of mathematics and accounting principles.</p> <p>Minimum of 1 year of auditing experience.</p>

The Contractor will:

- a. Provide sufficient additional management and administrative support staff necessary to organize, prepare and carry out all administrative tasks associated with conducting these audits;
- b. Maintain the staffing levels and personnel as provided in the Contractor's proposed staffing plan, except as approved by the Department or caused by resignations or other situations, which in the State's judgement, are beyond the Contractor's control;
- c. Submit resumes of staff assigned to the project for the Department's review, prior to the start of work. At any time throughout the course of the contract, the Department reserves the right to approve or disapprove the contractor's proposed staffing, including consultants or subcontractors and may request a replacement of such staffing, consultant or subcontractor, if needed.
- d. During the term of the contract, if substitution of staff is required, the qualifications of the newly appointed staff will need to meet or exceed the competencies of those staff previously identified for this contract. Any substitutions/replacements will be subject to DOH review and written approval.

4.5 Reporting

Upon completion of the Financial Statement and External Performance Audits, the contractor will prepare written reports in accordance with sections 4.2.1.3 and 4.2.2.3 of this RFP. The contractor shall follow the format located here: https://info.nystateofhealth.ny.gov/resources?f%5B0%5D=field_resource_type%3A2.

Upon completion of deliverables related to a Task Order Request, if the contractor is required to prepare a written report, the contractor will prepare a written report of the methods used and results, in the format prescribed by the Task Order Request in accordance with section 4.3.

4.6 Information Technology

The Contractor shall, if it uses or access any State technology resources, including systems managed or hosted by third parties on behalf of the State, comply with all NYS security policies and standards listed at <http://its.ny.gov/tables/technologypolicyindex.htm>.

4.7 Privacy and Security

4.7.1 Personally Identifiable Information ("PII") is information that can be used to distinguish or trace and individual's identity, such as their name or social security number, alone or when combined with other personal or identifying information (i.e. date of birth). Protected Health Information ("PHI") is defined in 45 CFR Parts 160 and 164, as set forth in Appendix H (HIPAA Business Associate Agreement) of the [Attachment 8](#), the New York State Department of Health Contract.

4.7.2 The Contractor shall, to protect PII and PHI received and/or accessed by the Contractor for the purpose of conducting the audits of the Marketplace functions as outlined in this RFP:

- a. Implement administrative, physical, technical and operational safeguards to protect PII and/or PHI at all times from loss, theft or inadvertent disclosure.
- b. Ensure that laptops and other electronic devices and media containing PII and/or PHI (if any) are encrypted and password protected.
- c. Refrain from sending e-mail containing PII and/or PHI. In certain limited circumstances, to facilitate the provision of services, e-mail containing PII and/or PHI may be sent, provided that it is encrypted and sent to / received from individuals authorized to receive such information.

Notify the Department within one (1) hour regarding any actual or reasonably suspected loss of PII and/or PHI, by contacting NYSOHSecurity@health.ny.gov.

4.7.3 Contractor agrees that any PII and/or PHI received and/or accessed by Contractor under this Agreement shall not be accessed by employees, agents, representatives, or contractors/business associates who are located outside of the United States and its territories (offshore). Further, the Contractor agrees that PII and/or PHI received and/or accessed under this Agreement shall not be received, stored, processed, or disposed via information technology systems which are located offshore.

4.7.4 Security

The Contractor shall comply with all privacy and security policies and procedures of the Department as updated from time to time (<https://its.ny.gov/eiso/policies/security>) and applicable state and federal law and administrative guidance with respect to the performance of this contract. The Contractor is required to execute certain security and privacy agreements with the Department including a Business Associate Agreement (Appendix H), a data use agreement and rules of behavior regarding certain system credentials.

The Contractor shall provide secure and confidential backup, storage and transmission for hard copy and electronically stored information. Under no circumstances will any PII, PHI or other records be released to any person, agency, or organization without the specific written permission of the DOH. The Contractor is obligated to ensure that any Subcontractor hired by Contractor who stores, processes, analyzes or transmits PII and/or PHI on behalf of Contractor is contractually obligated to meet all privacy and security requirements to which Contractor is bound. If any actual or suspected loss of PII or PHI or breach or suspected breach of the data or confidentiality occurs with Contractor or a Subcontractor, DOH must be notified within one (1) hour by contacting NYSOHSecurity@health.ny.gov.

The Contractor is required to maintain and provide to the Department upon request a data security overview, outlining the manner in which it is securing systems and implementing control procedures related to the deliverables and services within this RFP, including data security plans related to Subcontractor work where applicable.

4.8 Transition

The contractor is required to develop a plan to securely and smoothly transfer any records referenced in this section to the Department or another Department agent should that be required during or upon expiration of its contract. The plan and documentation must be submitted to the Department no later than three (3) months after approval of the contract by the Office of the State Comptroller.

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.

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 (“IFB”), 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.

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.

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

5.2 Questions

There will be an opportunity available for submission of written questions and requests for clarification with regard to this RFP. All questions and requests for clarification of this RFP should cite the particular RFP Section and paragraph number where applicable and must be submitted via email to NYSOHcontracts@health.ny.gov. It is the bidder’s responsibility to ensure that email containing written questions and/or requests for clarification is received at the above address no later than the Deadline for Submission of Written Questions as specified in [Section 1.0](#) (Calendar of Events). Questions received after the deadline may **not** be answered.

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 listed 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 the bidder discovers any ambiguity, conflict, discrepancy, omission, or other error in this RFP, the Bidder shall immediately notify DOH of such error in writing at NYSOHcontracts@health.ny.gov and request clarification or modification of the document.

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 Payment

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: 3450475 Contract # TBD

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

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

Payment for invoices and/or vouchers submitted by the CONTRACTOR shall only be rendered electronically unless payment by paper check is expressly authorized by the Commissioner, in the Commissioner's sole discretion, due to extenuating circumstances. Such electronic payment shall be made in accordance with ordinary State procedures and practices. The CONTRACTOR shall comply with the State Comptroller's procedures to authorize electronic payments. Authorization forms are available at the State Comptroller's website at www.osc.state.ny.us/epay/index.htm, 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 <http://www.osc.state.ny.us/epay>.

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

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

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

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

- a. 25 % of the all-inclusive deliverable rate in the contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the contractor's Audit Work Plan (see section 4.2.1.1);
- b. 25% of the all-inclusive deliverable rate in the contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the contractor's preliminary annual audit findings and recommendations see section 4.2.1.2); and
- c. The balance (50%) of the all-inclusive deliverable rate in the contractor's Attachment B-Cost Proposal - Financial Statement and Performance Audit will be paid upon Departmental approval of the contractor's certified annual financial statement audit report and audited set of financial statements, including all ancillary reports (see Section 4.2.1.2).

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

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

For any Ad Hoc Task Order Requests, payment will be made to the contractor upon completion and acceptance by DOH of all deliverables in the Ad Hoc Task Order Request as described in Section 4.0 Scope of Work. Payment will be for the actual number of hours worked, not to exceed the amount agreed upon in the approved Task Order Request's SOW. For payment, the contractor must submit the approved Ad Hoc Task Order Request,

the approved SOW, and an invoice listing the task order number, a listing of staff, by job title, utilized and the actual number of hours worked for each staff by job title, and the hourly rate per Attachment B – Ad Hoc Task Order Requests.

5.5 Minority & Woman-Owned Business Enterprise Requirements

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

In 2006, the State of New York commissioned a disparity study to evaluate whether minority and women-owned business enterprises had a full and fair opportunity to participate in state contracting. The findings of the study were published on April 29, 2010, under the title "The State of Minority and Women-Owned Business Enterprises: Evidence from New York" (“Disparity Study”). The report found evidence of statistically significant disparities between the level of participation of minority-and women-owned business enterprises in state procurement contracting versus the number of minority-and women-owned business enterprises that were ready, willing and able to participate in state procurements. As a result of these findings, the Disparity Study made recommendations concerning the implementation and operation of the statewide certified minority- and women-owned business enterprises program. The recommendations from the Disparity Study culminated in the enactment and the implementation of New York State Executive Law Article 15-A, which requires, among other things, that DOH establish goals for maximum feasible participation of New York State Certified minority- and women – owned business enterprises (“MWBE”) and the employment of minority groups members and women in the performance of New York State contracts.

Business Participation Opportunities for MWBEs

For purposes of this solicitation, DOH hereby establishes an overall goal of **30%** for MWBE participation, **15%** for Minority-Owned Business Enterprises (“MBE”) participation and **15%** for Women-Owned Business Enterprises (“WBE”) participation (based on the current availability of qualified MBEs and WBEs and outreach efforts to certified MWBE firms). A contractor (“Contractor”) on the subject contract (“Contract”) must document good faith efforts to provide meaningful participation by MWBEs as subcontractors or suppliers in the performance of the Contract and Contractor agrees that DOH may withhold payment pending receipt of the required MWBE documentation. For guidance on how DOH will determine “good faith efforts,” refer to 5 NYCRR §142.8.

The directory of New York State Certified MWBEs 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.

By submitting a bid, a bidder agrees to complete an MWBE Utilization Plan ([Attachment 5](#), Form #1) of this RFP. DOH will review the submitted MWBE 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 of receipt. DOH may disqualify a Bidder as being non-responsive under the following circumstances:

- a) If a Bidder fails to submit a MWBE 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;

The Contractor will be required to attempt to utilize, in good faith, any MBE or WBE identified within its MWBE 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 MWBE goals of the Contract.

If the Contractor is found to have willfully and intentionally failed to comply with the MWBE participation goals set forth in the Contract, such finding will constitute a breach of Contract and DOH may withhold payment from the Contractor as liquidated damages.

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

New York State certified Minority- and Women-Owned Businesses (M/WBE) may request that their firm's contact information be included on a list of M/WBE firms interested in serving as a subcontractor for this procurement. The listing will be publicly posted on the Department's website for reference by the bidding community. A firm requesting inclusion on this list should send contact information and a copy of its NYS M/WBE certification to NYSOHcontracts@health.ny.gov before the Deadline for Questions as specified in [Section 1.0](#) (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.

5.6 Equal Employment Opportunity (EEO) Reporting

By submission of a bid in response to this solicitation, the Bidder agrees with all of the terms and conditions of [Attachment 8](#) Appendix A including Clause 12 - Equal Employment Opportunities for Minorities and Women. Additionally, the successful bidder will be required to certify they have an acceptable EEO (Equal Employment Opportunity) policy statement in accordance with Section III of Appendix M in [Attachment 8](#).

Further, pursuant to Article 15 of the Executive Law (the "Human Rights Law"), all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor and sub-contractors will not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex, national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest.

The Contractor is required to ensure that it and any subcontractors awarded a subcontract over \$25,000 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work"), except where the Work is for the beneficial use of the Contractor, undertake or continue programs to ensure that minority group members and women are afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status. For these purposes, equal opportunity shall apply in the areas of recruitment, employment, job assignment, promotion, upgrading, demotion, transfer, layoff, termination, and rates of pay or other forms of compensation. This requirement does not apply to: (i) work, goods, or services unrelated to the Contract; or (ii) employment outside New York State.

To ensure compliance with this Section, the Bidder should submit with the bid or proposal an Equal Employment Opportunity Staffing Plan ([Attachment 5](#), Form #4) identifying the anticipated work force to be utilized on the Contract. Additionally, the Bidder should submit a Minority and Women-Owned Business Enterprises and Equal Employment Opportunity Policy Statement ([Attachment 5](#), Form # 5), to DOH with their bid or proposal.

5.7 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 contractors' 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 of Health 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>.

Forms are 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

5.8 Contract Insurance Requirements

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

5.8.1 Professional Liability Insurance

The Contractor and any subcontractor retained by the Contractor to work on the contract shall procure and maintain during and for a period of three (3) years after completion of this contract, Professional Liability Insurance in the amount of \$2,000,000 issued to and covering damage for liability imposed on the Contractor by this contract or law arising out of any negligent act, error, or omission in the rendering of or failure to render professional services required by this contract. The professional liability insurance may be issued on a claims-made policy form, in which case the Contractor shall purchase, at its sole expense, extended Discovery Clause coverage of up to three (3) years after work is completed if coverage is cancelled or not renewed.

5.9 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 the requirements of the RFP are 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 Agreement. 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.

5.10 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 agency'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 agency'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 offer is subject to withdrawal communicated in a writing signed by the offerer; 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 an offerer's proposal and/or to determine an offerer's compliance with the requirements of the solicitation.

5.11 Freedom of Information Law ("FOIL")

All proposals may be disclosed or used by DOH to the extent permitted by law. DOH may disclose a proposal to any person for the purpose of assisting in evaluating the proposal or for any other lawful purpose. All proposals will become State agency records, which will be available to the public in accordance with the Freedom of Information Law. **Any portion of the proposal 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 proposal as directed in [Section 6.1 \(B\)](#) of the RFP.** If DOH agrees with the proprietary claim, the designated portion of the proposal 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.

5.12 Lobbying

Chapter 1 of the Laws of 2005, as amended by Chapter 596 of the Laws of 2005, made significant changes as it pertains to development of procurement contracts with governmental entities. The changes included:

- a) made the lobbying law applicable to attempts to influence procurement contracts once the procurement process has been commenced by a state agency, unified court system, state legislature, public authority, certain industrial development agencies and local benefit corporations;
- b) required the above mentioned governmental entities to record all contacts made by lobbyists and contractors about a governmental procurement so that the public knows who is contacting governmental entities about procurements;

- c) required governmental entities to designate persons who generally may be the only staff contacted relative to the governmental procurement by that entity in a restricted period;
- d) authorized the New York State Commission on Public Integrity, (now New York State Joint Commission on Public Ethics), to impose fines and penalties against persons/organizations engaging in impermissible contacts about a governmental procurement and provides for the debarment of repeat violators;
- e) directed the Office of General Services to disclose and maintain a list of non-responsible bidders pursuant to this new law and those who have been debarred and publish such list on its website;
- f) required the timely disclosure of accurate and complete information from offerers with respect to determinations of non-responsibility and debarment; (Bidders responding to this RFP should submit a completed and signed [Attachment 1](#), "Prior Non-Responsibility Determination".)
- g) increased the monetary threshold which triggers a lobbyist's obligations under the Lobbying Act from \$2,000 to \$5,000; and
- h) established the Advisory Council on Procurement Lobbying.

Subsequently, Chapter 14 of the Laws of 2007 amended the Lobbying Act of the Legislative Law, particularly as it related to specific aspects of procurements as follows: (i) prohibiting lobbyists from entering into retainer agreements on the outcome of government grant making or other agreement involving public funding; and (ii) reporting lobbying efforts for grants, loans and other disbursements of public funds over \$15,000.

The most notable, however, was the increased penalties provided under Section 20 of Chapter 14 of the Laws of 2007, which replaced old penalty provisions and the addition of a suspension option for lobbyists engaged in repeated violations. Further amendments to the Lobbying Act were made in Chapter 4 of the Laws of 2010.

Questions regarding the registration and operation of the Lobbying Act should be directed to the New York State Joint Commission on Public Ethics.

5.13 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 of Health, the Office of the State Comptroller, and Department of Civil Service.

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

5.14 Debriefing

Pursuant to Section 163(9)(c) of the State Finance Law, any unsuccessful Bidder may request a debriefing regarding the reasons that the proposal or bid submitted by the Bidder was not selected for award. Requests for a debriefing must be made within fifteen (15) calendar days of release of the written or electronic notice by the

Department that the Bid submitted by the Bidder was not selected for award. Requests should be submitted in writing to a designated contact identified in the award/non-award letter.

5.15 Protest Procedures

In the event unsuccessful bidders wish to protest the award resulting from this RFP, bidders should 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 Guide to Financial Operations (GFO). Available on-line at: <http://www.osc.state.ny.us/agencies/guide/MyWebHelp/>

5.16 Iran Divestment Act

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, Bidder/Contractor (or any assignee) certifies that it is not on the "Entities Determined To Be Non-Responsive Bidders/Offerers Pursuant to The New York State Iran Divestment Act of 2012" list ("Prohibited Entities List") posted on the OGS website (currently found at this address: <http://www.ogs.ny.gov/about/regs/docs/ListofEntities.pdf>) and further certifies that it will not utilize on such Contract any subcontractor that is identified on the Prohibited Entities List. Additionally, Bidder/Contractor is advised that should it seek to renew or extend a Contract awarded in response to the solicitation, it must provide the same certification at the time the Contract is renewed or extended.

During the term of the Contract, should DOH receive information that a person (as defined in State Finance Law §165-a) is in violation of the above-referenced certifications, DOH will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then DOH shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, seeking compliance, recovering damages, or declaring the Contractor in default. DOH reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

5.17 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 this contract by other New York State Agencies, and other authorized purchasers, subject to conditions and the Contractor's consent.

5.18 Encouraging Use of New York Businesses in Contract Performance

Public procurements can drive and improve the State's economic engine through promotion of the use of New York businesses by its contractors. New York State businesses have a substantial presence in State contracts and strongly contribute to the economies of the state and the nation. In recognition of their economic activity and leadership in doing business in New York State, bidders/proposers for this contract for commodities, services or technology are strongly encouraged and expected to consider New York State businesses in the fulfillment of the requirements of the contract. Such partnering may be as subcontractors, suppliers, protégés or other supporting roles. All bidders should complete [Attachment 6](#), Encouraging Use of New York Businesses in Contract Performance, to indicate their intent to use/not use New York Businesses in the performance of this contract.

5.19 Diversity Practices Questionnaire

Diversity practices are the efforts of contractors to include New York State-certified Minority and Women-owned Business Enterprises ("MWBs") in their business practices. Diversity practices may include past, present, or future actions and policies, and include activities of contractors on contracts with private entities and

governmental units other than the State of New York. Assessing the diversity practices of contractors enables contractors to engage in meaningful, capacity-building collaborations with MWBEs.

5.20 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 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.

5.21 Intellectual Property

Any work product created pursuant to this agreement 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.

5.22 Vendor Assurance of No Conflict of Interest or Detrimental Effect

All bidders responding to this solicitation should submit [Attachment 4](#) to attest that their performance of the services outlined in this IFB does not create a conflict of interest and that the bidder will not act in any manner that is detrimental to any other State project on which they are rendering services.

5.23 Executive Order 177 Prohibiting Contracts with Entities that Support Discrimination

The New York State Human Rights Law, Article 15 of the Executive Law, prohibits discrimination and harassment based on age, race, creed, color, national origin, sex, pregnancy or pregnancy-related conditions, sexual orientation, gender identity, disability, marital status, familial status, domestic violence victim status, prior arrest or conviction record, military status or predisposing genetic characteristics. In accordance with Executive Order No. 177, the Offeror certifies that they do not have institutional policies or practices that fail to address those protected status under the Human Rights Law.

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. A 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.

A. Bidder's Disclosure of Prior Non-Responsibility Determinations

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

B. Freedom of Information Law – Proposal Redactions

Bidders must clearly and specifically identify any portion of the proposal that a Bidder believes constitutes proprietary information entitled to confidential handling as an exception to the Freedom of Information Law. See [Section 5.11](#), (Freedom of Information Law)

C. Vendor Responsibility Questionnaire

Complete, certify, and file a New York State Vendor Responsibility Questionnaire. DOH recommends that vendors 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 www.osc.state.ny.us/vendrep or go directly to the VendRep System online at <https://portal.osc.state.ny.us>.

Vendors 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.

Vendors 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. Bidder's should complete and submit the Vendor Responsibility Attestation, [Attachment 3](#).

D. Vendors Assurance of No Conflict of Interest or Detrimental Effect

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

E. 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."

F. Encouraging Use of New York Businesses in Contract Performance

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

G. Bidder’s Certified Statements

Submit [Attachment 7](#), “Bidder’s Certified Statements”, which includes information regarding the Bidder. Attachment A 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. DOH reserves the right to reject a proposal that contains an incomplete or unsigned [Attachment 7](#) or no [Attachment 7](#).

H. References

Provide references using [Attachment 9](#), References for three clients for whom the Bidder provided services similar to those stated in this solicitation within the past six (6) years. Provide firm names, addresses, contact names, telephone numbers, and e-mail addresses of the project(s) completed for each of the references.

I. 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 of 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.

J. Executive Order 177 Prohibiting Contracts with Entities that Support Discrimination

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.

6.2 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 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. This documentation may be in any format needed to demonstrate how they meet the minimum qualifications to propose.

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

6.2.4 Technical Narrative

The Technical Narrative should include the following elements:

- a. Organization Background and Experience
- b. Contract Management and Staffing
- c. Approach to Project

6.2.4.1 Organizational Background and Experience

The Bidder should describe their organization's capacity to carry out the required audit activities on a timely basis and in a manner that allows for activities to be carried out within the time frames set forth in Section 4.0: Scope of Work;

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

- a. The goals of the audit,
- b. A project summary including the results of the audit,
- c. Resources employed to complete the audit, and
- d. A detailed timeline of the completed audit.

6.2.4.2 Contract Management and Staffing

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

- a. A table showing the total number of staff proposed, including Key Personnel and the other positions assigned to the engagement, as referenced in Section 4.4 of this RFP.
- b. A description of the Bidder's overall policies for hiring and training new staff, including the Bidder's recruitment methods and vetting processes.
- c. A description of how they plan to maintain qualified staff over the term of the contract.
- d. A description of how the Bidder plans to provide Key Personnel, management and administrative staff necessary to prepare and carry out all the tasks associated with conducting these services.
- e. A description of the proposed process to be utilized to engage specialists, in the event specialized techniques or knowledge is needed in order to complete the scope of work within the specified timeframes.

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

6.2.4.3 Approach to Project

Bidders should write a narrative that is numbered/lettered to correspond to each item set forth under this section.

A. Audit Planning

Bidder's should:

- I. Describe the process they plan to utilize to develop an audit plan for the Financial Statement Audit.
- II. Describe the process they plan to utilize to develop an audit plan for the External Performance Audit.
- III. Describe their process in identifying and auditing the higher risk areas for the NYSOH Financial Statement Audit.
- IV. Describe their approach in identifying and auditing the higher risk areas for the NYSOH performance audit.
- V. Describe the process they plan to utilize to develop the SOW for each Ad Hoc Task Order Request submitted by DOH.
- VI. Describe the methods your firm plans to utilize in order to maintain proper performance of all contractual responsibilities, including apprising the Department of audit issues, audit requests, and periodic audit updates.

B. Field Work/Testing

- I. For field work/ transaction testing, Bidder's should describe their proposed work flow process. This description should include how you propose to move work through the four levels of Key Personnel (engagement partner, audit manager, senior auditor/accountant, staff auditor/accountant).
- II. Describe the processes your firm plans to utilize to set priorities, plan, and supervise the field work that must be completed.
- III. Describe the process your firm plans to utilize to communicate and correspond with NYSOH regarding potential findings.
- IV. Describe your firm's proposed quality assurance and peer review processes that will be utilized for the scope of work detailed in this RFP.
- V. Submit a summary description of the field work/transaction testing plan that the Bidder proposes to utilize for the Financial Statement Audit. The summary should include the following:
 - The types of transactions and the areas the Bidder proposes to test.
 - The method the Bidder will use to determine appropriate sampling and sample sizes.
 - The Bidder's plan for interviews with key DOH staff.
 - The Bidder's plan for reviewing internal documents and policies.
 - The Bidder's plan for identifying and observing processes.
- VI. Submit a summary description of the field work/transaction testing plan that the Bidder proposes to utilize for the External Performance Audit. The summary should include the following:
 - The types of transactions and the areas the Bidder proposes to test.
 - The method the Bidder will use to determine appropriate sampling and sample sizes.
 - The Bidder's plan for interviews with key DOH staff.

- The Bidder's plan for reviewing internal documents and policies.
- The Bidder's plan for identifying and observing processes.

C. Final Reports

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

6.3 Cost Proposal

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

The Bidder's prices provided in Attachment B will reflect all the costs related to furnishing all of the said services, including but not limited to travel, materials, equipment, overhead, meetings, reporting, analysis, training, profit and labor, and any other costs required to complete the services detailed in Section 4.0, Scope of Work to the satisfaction of the Department of Health. The contractor will not be reimbursed for any costs outside of the prices provided in their cost proposal.

The Bidder's Attachment B – Cost Proposal must include a bid price for all of the following:

- a. An all-inclusive deliverable price for the annual financial statement audits
- b. An all-inclusive deliverable price for the annual external performance audits
- c. An all-inclusive hourly rate per job title for Ad Hoc Task Order Requests for all the job titles below:
 - i. Engagement Partner
 - ii. Audit Manager
 - iii. Senior Auditor/Accountant
 - iv. Staff Auditor/Accountant

All prices/rates bid must remain constant over the term of the contracts.

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.

	Electronic Submission	Paper Submission
Administrative Proposal	2 dedicated flash drives or CDs labeled "Administrative Proposal" containing a standard searchable PDF file with copy/read permissions only.	4 Originals 6 Copies
Technical Proposal	2 dedicated flash drives or CDs labeled "Technical Proposal" containing a standard searchable PDF file with copy/read permissions only.	4 Originals 6 Copies
Cost Proposal	2 dedicated flash drives or CDs labeled "Cost Proposal" containing standard searchable PDF file(s) with copy/read permissions only.	4 Originals 6 Copies

1. All hard copy proposal materials should be printed on 8.5" x 11" white paper (single-sided) and **be clearly page numbered on the bottom of each page with appropriate header and footer information.** A font size of eleven (11) points or larger should be used. The Technical Proposal materials should be presented separate from the sealed Cost Proposal.

2. Where signatures are required, the proposals designated as originals should have a handwritten signature and be signed in blue ink.
3. 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;
4. Audio and/or videotapes are not allowed. Any submitted audio or videotapes will be ignored by the evaluation team; and
5. In the event that a discrepancy is found between the electronic and hardcopy proposal, the original hardcopy will prevail.

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. It is the Bidder's responsibility to see that its proposal is delivered to Room 2580 prior to the date and time of the due date. Late proposals due to delay by the carrier or not received in DOH's mail room will not be considered.

Proposals should be submitted in three (3) separate, clearly labeled packages: (1) Administrative Proposal, (2) Technical Proposal and (3) Cost Proposal, prepared in accordance with the requirements stated in this RFP. Mark the outside envelope of each proposal as "RFP #20032 – Independent External Auditing Services – (Administrative) (Technical) or (Cost) Proposal submitted by (Bidder's name)". The three (3) sealed proposals may be combined into one (1) mailing, if desired.

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

Department of Health RFP # 20032
 NY State of Health
 Attention: Sue Bannen
 Empire State Plaza
 Corning Tower, Room 2580
 Albany, NY 12237

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

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

7.1 No Bid Form

Bidders choosing not to bid are requested to complete the No-Bid form [Attachment 2](#).

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 document 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 MWBE 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 3.1).

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 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 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 proposals offered at the lowest final cost, using this formula:

$$C = (A/B) * 30 \text{ points}$$

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 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 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 qualifications to propose (Section 3.0).

8.7 Award Recommendation

The Evaluation Committee will submit a recommendation for award to the Finalist(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 written Agreement substantially in accordance with the terms of [Attachment 8](#), DOH Agreement, to provide the required 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.

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 Determination](#)
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](#) (Sample Contract)
9. [References](#)
10. [Diversity Practices Questionnaire](#)
11. [Executive Order 177 Prohibiting Contracts with Entities that Support Discrimination](#)

The following attachments are attached and included in this RFP:

- A. Proposal Document Checklist
- B. Cost Proposal

**ATTACHMENT A
PROPOSAL DOCUMENT CHECKLIST**

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

RFP # 20032 – Independent External Auditing Services		
FOR THE ADMINISTRATIVE PROPOSAL		
RFP §	SUBMISSION	INCLUDED
§ 6.1.A	Attachment 1 – Bidder’s Disclosure of Prior Non-Responsibility Determinations, completed and signed.	<input type="checkbox"/>
§ 6.1.B	Freedom of Information Law – Proposal Redactions (If Applicable)	<input type="checkbox"/>
§ 6.1.C	Attachment 3- Vendor Responsibility Attestation	<input type="checkbox"/>
§ 6.1.D	Attachment 4 - Vendor Assurance of No Conflict of Interest or Detrimental Effect	<input type="checkbox"/>
§ 6.1.E	M/WBE Participation Requirements:	<input type="checkbox"/>
	Attachment 5 Form 1	<input type="checkbox"/>
	Attachment 5 Form 2 (If Applicable)	<input type="checkbox"/>
§ 6.1.F	Attachment 6- Encouraging Use of New York Businesses	<input type="checkbox"/>
§ 6.1.G	Attachment 7 - Bidder’s Certified Statements, completed & signed.	<input type="checkbox"/>
§ 6.1.H	Attachment 9 – References	<input type="checkbox"/>
§ 6.1.I	Attachment 10 - Diversity Practices Questionnaire	<input type="checkbox"/>
§ 6.1.J	Attachment 11 - Executive Order 177 Prohibiting Contracts with Entities that Support Discrimination	<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 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 – Financial Statement and Performance Audit
RFP #20032

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

Cost Proposal Instructions:

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

Payment for Financial Statement and Performance Audits will be made based upon completion of tasks /deliverable detailed in Section 4.0 Scope of Work and in accordance with the terms detailed in Section 5.4 Payment.

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

Proposals that do not include an annual bidder proposed cost for the Work Plan and Audit Report for both the Financial Statement Audit and the Performance Audit above will result in a bidder's disqualification.

ATTACHMENT B
COST PROPOSAL – Ad Hoc Task Order Requests
RFP #20032

Complete the Cost Proposal form below for Task Order Request Services based on the instructions contained below.

Cost Proposal Instructions:

1. Required experience for each Job Title is provided in the table in Section 4.4 of the RFP.
2. Bidder must propose an all-inclusive hourly rate or each Job Title listed below. This hourly rate must be inclusive of personnel and non-personnel expenses including all related costs such as salaries, fringe benefits, administrative/operating costs and fees, training, travel, presentation costs, and profit/overhead.
3. A separate hourly rate must be proposed for each Job Title in the chart below.
4. Bidders **must not** propose a range of hourly rates for each of the Job Titles described in the Section 4.4 and listed below. Only one all-inclusive hourly rate may be proposed for each Job Title regardless of the number of staff assigned to a Job Title.
5. Bidder's **must not** change the Job Titles listed in the chart below.
6. The all-inclusive hourly rate for each Job Title must remain constant over the life of the contract.

Job Title	Hourly Rate
Engagement Partner	
Audit Manager	
Senior Auditor/Accountant	
Staff Auditor/Accountant	

*DOH estimates approximately 1,000 hours will be utilized over the life of the contract. Actual hours may be higher or lower than estimated. There is no guarantee of actual hours. Payment will be based upon the actual number of hours worked, not to exceed the number of hours agreed upon in the approved Task Order. (See Section 5.4 Payments)

Cost Proposals that do not include a single hourly rate for each Job Title will result in the bidder's disqualification.

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

Signature

Date

Print Name

Title