

[Questions and Answers](#)

THE STATE OF NEW MEXICO  
DEPARTMENT OF HEALTH  
ADMINISTRATIVE SERVICES DIVISION/GENERAL ACCOUNTING BUREAU

REQUEST FOR PROPOSALS (RFP)

AUDIT SERVICES



**RFP#**

**00-66500-21-02152021**

Issue Date:

**Friday February 26, 2021**

Proposal Due Date:

**Monday March 22, 2021**

1. Has COVID caused additional work for the auditors?  
**Answer: Yes.**
2. Has there been employee turnover in key financial or compliance areas during FY21?  
**Answer: Yes.**
3. What is the Department's preferred timing of audit procedures (interim, final, inventory, FS)?  
**Answer: Interim to begin as soon as possible, final after the DFA close, inventory/assets will need to be coordinated with individual areas and the f/s is drafted by DOH with Engagement.**
4. Did DOH complete their 6.30.2020 remotely?  
**Answer: Yes.**  
How did that go?  
**Answer: Audit was submitted late.**  
What changes were made to ensure the audit was efficient and smooth?  
**Answer: Additional video conference meetings and screen sharing remotely.**  
Will you continue with remote auditing?  
**Answer: That depends on the directive of the Governor to work remote when possible.**
5. How many auditor journal entries were proposed last year?  
**Answer: 0, but many 998 entries.**
6. Who takes the lead on GASB implementations?  
**Answer: The program directors, CFO and Financial Accounting Bureau.**
7. When does DOH expect to have FY21 final trial balances ready for audit?  
**This is always a moving target due to OPRs from other agencies. We hope to have the majority of the TBs completed two months prior to the due date with the exceptions of adjustments.**
8. Please provide the contract breakdown by category of the prior year audit fees.  
**Answer:**

	FY20 AUDIT
	TOTAL CONTRACT
FS AUDIT	69,476.00
SINGLE	129,450.00
FS REVIEW	4,456.00
TOTAL	203,382.00

9. What changes in federal funds does the Department expect for FY21?  
**Answer: Additional federal grant funding for COVID efforts and FEMA revenue and expenditures.**
10. Since CLA has completed 7 years and this proposal is for 1 year, does the Department have a waiver from the NM State Auditor to contract with CLA for year 8?  
**Answer: Yes.**
11. Does the Department want to change audit firms at this time? Why or why not?  
**Answer: The Department has issued this RFP to meet the requirements of its oversight agencies. CLA would potentially be acceptable as a successful offeror, should their proposal be selected. A different audit firm would also be acceptable, if such a firm is ultimately the successful offeror. The Department is committed to complying with the oversight agencies' requirements relating to this RFP, as well all applicable procurement requirements of the State of New Mexico.**