

New Mexico Office of the State Auditor

RFP 25-308-SWLPB-01- Local Public Body Audit & Tier Certification Services

Submitted Questions & Agency Answers

Question #1:

I have a question related to the CRS tax ID requirements listed in the RFP. Do I need to reach out to TRD to have them verify and sign off? I already have a CRS ID and IRS PTIN so I'm wondering if these steps apply to me? If I must reach out to TRD I'm wondering if you have any information such as specific departments who I must reach out to?

Answer:

The CRS tax ID requirements listed in the RFP are part of the contractual stage of the procurement process, please see Appendix C – Draft Contract on page 36 of the RFP. The NM OSA will secure the TRD signature on the awarded contracts.

Question #2:

The RFP states that it adheres to section 12(B)(2) Government Conduct Act and complies with NMSA 1978, § 10-16-7. If I am otherwise eligible, per the specifications provided in the RFP, and I am an employee with a political subdivision of the state, but I am willing to comply with the public notice requirement, am I eligible for this RFP?

Answer:

Eligibility, per NMSA 1978, § 10-16-7 is determined at the contractual stage of negotiations. The Agency does this via the required Agency Certification form attached to this document as Attachment A.

Question #3:

Please confirm that to be eligible for a contract on the RFP, the Offeror must be on the New Mexico Office of the State Auditor's approved IPA list.

Answer:

That is correct, per IV. Specifications, A. Detailed Scope of Work on page 19 of the RFP, Offerors must be listed on the OSA's list of approved firms per N.M. Code R. § 2.2.2.8.B.

Question #4:

Can an IPA submit a proposal for only one single entity instead of multiple in a county?

Answer:

The RFP is specifically to establish a price-agreement contract(s), for the purpose of bringing

multiple Small Local Public Bodies into compliance with the financial reporting requirements pursuant to the New Mexico Audit Act at NMSA 1978, Section 12-6-3. Proposals for only one entity will be found 'unresponsive' during the evaluation stage of the procurement process.

Question #5:

Can an IPA use an outsourced CPA firm/accounting business to assist with AUP test work if it makes sense to do so, as long as I review and confirm accuracy and take responsibility for the work?

Answer:

Per Section C General Requirements on page 9 of the RFP – “The use of subcontractors is allowed. The prime contractor shall be wholly responsible for the entire performance of the contractual agreement whether or not subcontractors are used. Additionally, the prime contractor must receive approval, in writing, from the agency awarding any resultant contract, before any subcontractor is used during the term of this agreement.”

Please note that applicable provisions in the NM Audit Rule (2.2.2 NMAC) regarding subcontracting apply to any awarded contracts under this RFP.

Question #6:

Per Section 4.A.H.2, on page 20 and page 41, Appendix G of the RFP a deadline of 7/24/24 for the organizational reference questionnaires was provided, but the form on page 42 it specifies a deadline of 3pm on 8/13/24. I'm assuming the 8/13/24 deadline is correct since the deadline for our questions is 7/24/24?

Answer:

Organizational Reference Questionnaires are due on the proposal due date of August 13, 2024. The Agency will issue an Addendum/revision of the RFP will be issued correcting the due date discrepancy. Please also see Question 9 below.

Question #7:

Per Section I.C, page 1 of the RFP, how will the "statewide price agreement" work? Please explain the process if any agency decides to use the price agreement.

Answer:

An agency wanting to utilize any contract awarded as part of the RFP would confirm with the NM OSA's CPO that a contract was awarded per the RFP and then would issue their own contract against that 'master contract' per all terms and conditions of the RFP and 'master contract' following their procurement procedures for use of Statewide Price Agreements. Participation in this process would be at the discretion of the awarded contractor(s).

Question #8:

Per Section B, page 1 of the RFP, the section states that the cost proposal should include pricing that considers travel for anywhere in the State. Since the specific type of agency and actual location of the agency is unknown, how should an IPA determine the cost proposal since travel could be a significant factor to estimate the cost of the service?

Answer:

That is up to the Offeror to determine when submitting their cost proposal. It may be possible to conduct all business remotely, but if the Offeror feels that travel will be necessary, then the Offeror should build that into its fixed cost proposal.

Question #9:

Per Section C, page 17 of the RFP, the section states that all proposals shall provide a total bid amount in each individual or all counties noted in attached exhibits. No exhibits were attached to the RFP so how does an IPA figure an amount for the cost proposal? Since no counties or specific agency names are listed in the RFP, how does an IPA determine the cost of the services since the mileage difference could be a significant factor to determine the cost proposal?

Answer:

Thank you for pointing out this discrepancy. The Agency will issue an addendum/correction for the RFP that takes out this language. Please see the answer to Question 8 regarding travel and determining fixed costs.

Question #10:

Regarding Appendix C, Draft contract, on page 29, Section 2, it refers to a "rate of \$ per hour." However, the cost proposal does not include a section about the hourly rate. Please explain how the hourly rate is determined for the contract.

Answer:

The draft contract provided with the RFP is a template contract required by the New Mexico General Services Departments Contract Review Bureau, provided for informational purposes to Offerors. However, elements of the awarded contract(s) – especially the Scope of Work and the Compensation sections will be specific to the terms, conditions, and requirements presented in the RFP. Compensation will be awarded based on fixed rates plus GRT as outlined in the RFP.

Question #11:

Per Appendix C, Draft contract, on page 29, Section 2.A of the RFP refers to (choice multi-year) pay at the "rate of \$ in FYXX." It is unclear what this means. Please explain what "(choice multi-year)" means and how the "rate and \$ in FY" will be included in the contract.

Answer:

The draft contract provided with the RFP is a template contract required by the New Mexico General Services Departments Contract Review Bureau, provided for informational purposes to Offerors. Because the funding source for the contracts that will be awarded on the RFP is a one-year appropriation ending June 30, 2025, multi-year contracts will not be awarded.

Question #12:

Regarding Appendix D, Cost Response Form, on page 37 of the RFP, the first line asks the questions "Statewide Proposal, yes or no." If an IPA answers no, will this be non-responsive to the RFP? How will the NM Office of the State Auditor award the contracts if an IPA answers no to this question?

Answer:

Per Section IV Specification A. Detail Scope of Work on page 19 of the RFP, an Offeror may indicate in its proposal if they are providing a proposal to assist eligible entities throughout the State of New Mexico, or only in selected counties. The Agency will assess all proposals per the criteria set forth in the Evaluation section of the RFP starting on page 21. It is anticipated that the RFP process may result in multiple awards based on needs of the eligible Small Local Public Bodies.

Question #13:

Per Appendix D, Cost Response Form, on page 37 of the RFP, do you want the amount of the gross receipts tax next to each item, or a total amount of gross receipts tax after adding up the cost for each item? The amount of gross receipts tax relates to the specific service provided, not a total for all items since an IPA will not be performing all of the item/services listed for each agency.

Answer:

Offerors may provide, for the purpose of the Cost Proposal, an estimated GRT total for all services being offered. Awarded contracts will be issued for a fixed amount and will include estimated GRT per rates where services may be provided. This will be clarified during the contracting stage of the procurement. Invoicing for services provided on any resulting contracts should be based on actual GRT per location that services were provided.

Question #14:

Per Appendix D, Cost Response Form, on page 37 of the RFP, it is unclear what the item "Financial Statements" means? Please explain this line item so an IPA can provide a cost for this item in the proposal.

Answer:

Financial Statements requirements are outlined in the New Mexico Audit Rule (2.2.2 NMAC).

Specifically see sections 2.2.2.16 Annual Financial Procedures Required for Local Public Bodies with Annual Revenues Less Than Five Hundred Thousand Dollars (\$500,000.00) (Tier System) for financial statement requirements for small local public bodies, as well as 2.2.2.10 General Criteria Section C. Financial statements and note to financial statements.

Question #15:

Are the selected firms for this procurement assisting the government entity in deriving the information that will be subject to the agreed-upon procedures, or will the selected firms perform the agreed-upon procedures?

Answer:

Selected firms for this procurement will perform the agreed-upon procedures and are required to adhere to the independence standards set forth in the New Mexico Audit Rule 2.2.2.16 Annual Financial Procedures Required for Local Public Bodies with Annual Revenues Less than Five Hundred Thousand Dollars (\$500,00) (Tiered System) K. IP Independence: IPAs shall maintain independence with respect to their client agencies in accordance with the requirements of the current government auditing standards.