

ADDENDUM RFI SINGLE AUDIT QUESTIONS and ANSWERS

Date: June 26, 2023
 To: All Bidders
 From: Lori Patterson, PCO
 DHHS Operations
 RE: Addendum for Request for Information Number RFI Single Audit
 to be opened July 10, 2023, at 2:00 p.m. Central Time

Questions and Answers

Following are the questions submitted and answers provided for the above-mentioned Request for Information. The questions and answers are to be considered as part of the Request for Information. It is the Bidder’s responsibility to check the State Purchasing Bureau website for all addenda or amendments.

<u>Question Number</u>	<u>RFP Section Reference</u>	<u>RFP Page Number</u>	<u>Question</u>	<u>State Response</u>
1.			If this RFI greenlights a solicitation, what is the estimated timeframe for procurement?	This is yet to be determined.
2.			What is the anticipated contract value?	This is unknown, we are gathering estimates as part of the RFI.
3.			Is there a current vendor providing these services? If so, how may I obtain copies of any contract documents?	The Auditor of Public Accounts is providing these services, engagement letter is attached for both the Single Audit and ACFR (ACFR is not a part of this RFI). See Attachment 1
4.			Is the Auditor of Public Accounts able to share the actual hours spent on the single audit for the year ended June 30, 2022? If actual hours are not available, can an estimate be provided?	The Auditor of Public Accounts approximated their hours at 12,900, however, they do not bill based on hours. Attached is a breakdown of how they bill for the Statewide Single Audit for the DHHS portion of the audit (roughly 65-70% of the audit costs). See Attachment 2
5.			Do you prepare a preliminary schedule of expenditures of federal awards? If so, what period does that generally cover and when is the	Period is July 1 st -June 30 th . A preliminary schedule is provided to the Auditor of Public Accounts beginning of September for their review.

			estimated date of completion?	
6.			When is the final schedule of expenditures of federal awards completed?	The final schedule is completed end of February/beginning of March depending on Auditor of Public Accounts review.
7.			Do you prefer audit work to be completed on-site, virtually, or a mix of the two?	We have no preference.
8.			For the year ended June 30, 2022, the Auditor of Public Accounts issued an adverse opinion on the Coronavirus State and Local Fiscal Recovery Funds, Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Cluster, Unemployment Insurance, National Guard Operations and Maintenance Projects, and Homeowner Assistance Fund as a result of Findings 2022-020, 2022-025, 2022-046, 2022-050, and 2022-055. Were the corrective action plans noted for findings 2022-025, 2022-046, and 2022-050 implemented or in the process of being implemented?	Yes, all corrective action plans have started (if not finished) being implemented.
9.			When does the Auditor of Public Accounts generally perform field work? Does that timing work best for you?	They begin prior to June 30 th (May or April) and go until March. If the audit can be done faster, we would prefer a shorter time frame for testing. The only requirement is that it needs to be completed by March 30 th .
10.			Other than the federal deadline of nine months after year end, does the State have a deadline for the completion of the single audit?	No
11.			If the State elects to retain a public accounting firm to perform the State's single	Each Agency would have their primary liaison. For DHHS it is

			audit, who would be the firm's primary liaison with the state?	the Deputy Director of Finance. Contacts will be provided.
12.			In addition to what was audited in fiscal 2022, does the State anticipate any additional major programs in 2023?	Major programs usually stay relatively the same. Due to COVID funds some programs have been new major programs the last couple of years and will eventually drop off with the end of COVID funding.
13.			When is the submission for the RFI due?	July 10, 2023, 2:00 pm, Central Time
14.			Why is the State looking for outside Firm to perform the Single audit?	It was the recommendation of Federal Partners to explore outside firms.
15.			Does the scope of services include the single audits of the entire state or only the Department of Health and Human Services?	The entire State of Nebraska.

This addendum will become part of the RFI and should be acknowledged with the Request for Information.