

**STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION**

**Professional Services
REQUEST FOR PROPOSALS (RFP)**

**DFA's
Annual Financial and Compliance Audit**



**RFP#
21-341-21-16091**

Issuance Date: April 30, 2021

Due Date: May 20, 2021

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I. INTRODUCTION

A. Purpose of This Request for Proposals

The purpose of the Request for Proposal (RFP) is to solicit sealed proposals to establish a contract through competitive negotiation for the procurement of the State of New Mexico's Department of Finance and Administration (DFA) Annual Financial and Compliance Audit.

The audit(s) are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards set forth by the Comptroller General of the United States, the provisions of the Federal Single Audit Rule, Amendments of 1996 GASB 34/35, applicable Federal Office of Management and Budget (OMB) circulars, including Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The audit must comply with New Mexico State Auditor Rule, Requirements for Contracting and Conducting Governmental Audits (2.2.2 NMAC).

B. Background Information

The agency financial statements consist of all funds over which the DFA Secretary has authority except for those funds comprising the State General Fund, which are reported in a separate Annual Financial report issued by the Office of the State Controller.

The agency receives the majority of its support from the State's General fund, fees, assessments, surcharges and various federal grants. The major funds include the general fund which is the agency's primary operating fund appropriated in Section 4 of the General Appropriations Act, the Board of Finance bond funds which include severance tax and general obligation bond proceeds and debt service fund, the federal Community Development Block Grant program, the State's Enhanced 911 grant program, the Law Enforcement Protection fund, the County Supported Medicaid fund, the Local DWI Grant program, the Small Counties Assistance fund, the CARES Act fund and Emergency Rental Assistance program fund. The non-major funds consist of the Civil Legal Services Program, Domestic Violence Treatment program, Juvenile Adjudication Program, Neighborhood Stabilization Program, Computer Enhancement fund, County Remittance fund, and General Fund Capital Outlay Statewide. DFA also maintains multiple fiduciary funds used to account for assets held in a custodial capacity belonging to other entities that are not part of the State government and consist entirely of agency funds.

C. Scope of Procurement

Offerors must be on the most current New Mexico Office of the State Auditor's (OSA) list of independent public accounting (IPA) firms that are approved and eligible to compete for audit contracts, AUPs, and other attest engagements with agencies at time of proposal submission. The state auditor's list of approved firms is reviewed and updated annually. **A proposal will be disqualified if the Offeror is not on the New Mexico State Auditor's approved list at the time of submission.**

The resulting contract will be a single award between two parties; the contract may ONLY be used by those two parties exclusively.

The term of the contract resulting from this procurement shall be for one year from the date of contract execution (last required State Agency's dated signature). The parties shall enter a new audit contract

each year for a period of three (3) additional subsequent years, on a year-to-year basis, as determined by the Agency, OSA, and by mutual agreement. The contracts shall not exceed four (4) years.

D. Definition of Terminology

This section contains definitions of terms used throughout this procurement document, including appropriate abbreviations:

1. **“Agency”** means the Department of Finance and Administration (DFA).
2. **“AUP”** means agreed upon procedures.
3. **“Award”** means the final execution of the agreement document.
4. **“Confidential”** means confidential financial information concerning Offeror’s organization and data that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act §§57-3-A-1 through 57-3A-7, NMSA 1978,. See also NMAC 1.4.1.45. The following items may **not** be labelled as confidential: Offeror’s submitted Cost response, Staff/Personnel Resumes/Bios (excluding personal information such as personal telephone numbers and/or home addresses), and other submitted data that is **not** confidential financial information or that qualifies under the Uniform Trade Secrets Act.on.
5. **"Contractor"** means any business having a contract with a state agency or local public body.
6. **"Desirable"** – the terms "may", "can", "should", "preferably", or "prefers" identify a desirable or discretionary item or factor (as opposed to “Mandatory”).
7. **"Determination"** means the written documentation of a a procurement officer including findings of fact required to support a decision. A determination becomes part of the procurement file to which it pertains.
8. **“Electronic Version/Copy”** means a digital form consisting of text, images or both readable on computers or other electronic devices that includes all proposal contents. The electronic version/copy can NOT be emailed.
9. **“Employer”** means any for-profit or not-for-profit business, regardless of location, that employs one or more persons that qualify as a “New Mexico Employee” (see below). Such definition does not include governmental entities.
10. **“Evaluation Committee”** means a body appointed by the Agency management to perform the evaluation of Offerors’ proposals.
11. **“Evaluation Committee Report”** means a report prepared by the Procurement Manager and the Evaluation Committee to support the Committee’s recommendation for contract award. It will contain scores and written evaluations of all responsive Offeror proposals.
12. **“Finalist”** means an Offeror and/or Offerors who meet all the mandatory specifications of this Request for Proposals and whose score on evaluation factors is sufficiently high to merit further consideration by the Evaluation Committee.

13. **“Hourly Rate”** means the proposed fully loaded maximum hourly rates that include travel, per diem, fringe benefits and any overhead costs for contractor personnel, as well as subcontractor personnel if appropriate.
14. **“Key Personnel”** means the staff provided by a contractor or a subcontractor. Key Personnel will include, at a minimum, the Offeror’s executive responsible for the performance of the agreement, administrative staff, and staff members providing direct services.
15. **“Local Public Body”** means every political subdivision of the state and the agencies, instrumentalities and institutions thereof.
16. **“Mandatory”** – mean the terms **“must”, “shall”, “will”, “is required”, or “are required”**, identify a mandatory item or factor (as opposed to “desirable”). Failure to meet a mandatory item or factor will result in the rejection of the Offeror’s proposal.
17. **“Minor Irregularities”** means anything in the proposal that does not affect the price, quality, and quantity or any other mandatory requirement.
18. **“New Mexico Employee”** (also **“Employee”**) means a person working within the State of New Mexico at a New Mexico facility, regardless of where the employee legally resides, and regardless of the origin of compensation checks.
19. **“Offeror”** means any person, corporation or partnership who chooses to submit a proposal.
20. **“Procurement Distribution List”** means the list of potential Offerors whom, by returning the most currently required “Acknowledgement of Receipt Form” (concerning the latest communication regarding a procurement), wish to continue to be notified of any subsequent changes regarding that procurement. This list is maintained by the Procurement Manager.
21. **“Procurement Manager”** means the person or designee authorized by ta state agency or local public body to enter into or administer contracts and make written determinations with respect thereto.
22. **“Redacted”** means a version/copy of the Offeror’s proposal with the information considered proprietary or confidential (as defined by §§57-3A-1 to 57-3A-7, NMSA 1978 and NMAC 1.4.1.45 and summarized herein and outlined in Section II.C.8 of this RFP) blacked-out BUT NOT omitted or removed.
23. **“Request for Proposals” or “RFP”** means all documents, including those documents attached or incorporated by reference, used for soliciting proposals.
24. **“Responsible Offeror”** means an Offeror who submits a responsive proposal and who has furnished, when required, information and data to prove that its financial resources, production or service facilities, personnel, service reputation, and experience are adequate to make satisfactory delivery of the services described in the proposal.
25. **“Responsive Offer” or “Responsive Proposal”** means an offer or proposal which conforms in all material respects to the requirements set forth in this Request for Proposals. Material respects of a request for proposals include, but are not limited to price, quality, quantity or delivery requirements.

26. **“Staff”** means any individual who is a full-time, part-time, or an independently contracted employee with the Offeror’s company.
27. **“State (the State)”** means the State of New Mexico.
28. **“State Agency”** means any department, commission, council, board, committee, institution, legislative body, agency, government corporation, educational institution or official of the executive, legislative or judicial branch of the government of this state. “State agency” includes the Purchasing Division of the General Services Department and the State Purchasing Agent but does not include local public bodies.
29. **“Statement of Concurrence”** means an affirmative statement from the Offeror to the required specification agreeing to comply and concur with the stated requirement(s). This statement shall be included in Offerors proposal. (E.g. “We concur”, “Understands and Complies”, “Comply”, “Will Comply if Applicable” etc.)
30. **“Unredacted”** means a version/copy of the proposal containing all complete information including any that the Offeror would otherwise consider confidential, such copy for use only for the purposes of the evaluations.

E. Procurement Manager

The Agency has assigned a Procurement Manager who is responsible for the conduct of this procurement whose name, telephone, and email address are listed below:

Name: Mackie Romero, Procurement Manager
Department of Finance and Administration
Administrative Services Division
Telephone: (505) 412-1188
Email: Mackie.Romero@state.nm.us

1. **Any inquiries or requests** regarding this procurement should be submitted, in writing, to the Procurement Manager. Offerors may contact **ONLY** the Procurement Manager regarding this procurement. Other state employees or Evaluation Committee members do not have the authority to respond on behalf of the SPD.
2. **Protests of the solicitation or award must be submitted in writing to the Protest Manager identified in Section II.B.10.** As a Protest Manager has been named in this Request for Proposals, pursuant to §13-1-172, NMSA 1978 and 1.4.1.82 NMAC, **ONLY protests delivered directly to the Protest Manager in writing and in a timely fashion will be considered to have been submitted properly and in accordance with statute, rule and this Request for Proposals.** Protests submitted or delivered to the Procurement Manager will **NOT** be considered properly submitted.

F. Proposal Electronic Submission

Submissions of all proposals must be accomplished via electronic submission as follows: send an email to Procurement Manager, notifying that the Offeror is ready to submit a proposal. The Procurement Manager will then email you a secured link to upload the documents.

G. Procurement Library

A procurement library has been established. Offerors are encouraged to review the material contained in the Procurement Library by selecting the link provided in the electronic version of this document through your own internet connection. The library contains information listed below:

Interested Offerors who wish to review prior year audit reports and management letters should refer to the New Mexico Office of the State Auditor's website "Audit Search" at www.saonm.org.

Electronic version of the RFP, questions and answers, RFP amendments, etc. can be found at: <https://www.nmdfa.state.nm.us/annual-financial-audit-report/>

II. CONDITIONS GOVERNING THE PROCUREMENT

This section of the RFP contains the schedule of events, the descriptions of each event, and the conditions governing this procurement.

A. *Sequence of Events*

The Procurement Manager will make every effort to adhere to the following schedule:

Action	Responsible Party	Due Dates
1. Issue RFP	Agency	April 30, 2021
2. Acknowledgement of Receipt Form	Potential Offerors	May 5, 2021 Close of Business
3. Deadline to submit Written Questions	Potential Offerors	May 5, 2021 Close of Business
4. Response to Written Questions	Procurement Manager	May 7, 2021
5. <i>Submission of Proposal</i>	<i>Potential Offerors</i>	<i>May 20, 2021 3:00PM MDT</i>
6.* Proposal Evaluation	Evaluation Committee	May 21 – 25, 2021
7.* Selection of Finalists	Evaluation Committee	May 25, 2021
8.*Notification/Recommendation to State Auditor	Agency	May 25, 2021
9.* Finalize Contractual Agreements	Agency/Finalist Offerors	May 28 – June 4, 2021
10.* Contract Awards	Agency/ Finalist Offerors	June 4, 2021
11.* Protest Deadline	Protester	+15 days

* Dates indicated in Events 6 through 11 are estimates only, and may be subject to change without necessitating an amendment to the RFP.

B. *Explanation of Events*

The following paragraphs describe the activities listed in the sequence of events shown in Section II, Paragraph A, above.

1. **Issuance of RFP**

This RFP is being issued by DFA on the date set forth in Section II, Paragraph A.

2. **Acknowledgement of Receipt Form Due**

Potential Offerors may e-mail the Acknowledgement of Receipt Form (APPENDIX B), to the Procurement Manager, Mackie.Romero@state.nm.us, to have their organization placed on the procurement Distribution List. The form must be returned to the Procurement Manager by close of business on May 5, 2021.

The procurement distribution list will be used for the distribution of written responses to questions, and/or any amendments to the RFP. Failure to return the Acknowledgement of Receipt Form does not prohibit potential Offerors from submitting a response to this RFP. However, by not returning the Acknowledgement of Receipt Form, the potential Offeror's representative shall not be included on the distribution list, and will be solely responsible for obtaining from the Procurement Library (Section G.) responses to written questions and any amendments to the RFP.

3. **Deadline to Submit Written Questions**

Potential Offerors may e-mail written questions to the Procurement Manager as to the intent or clarity of this RFP until close of business as indicated in Section II, Paragraph A. All written questions **must** be addressed to the Procurement Manager as declared in Section I, Paragraph E. Questions shall be clearly labeled and shall cite the Section(s) in the RFP or other document which form the basis of the question.

4. **Response to Written Questions**

Written responses to the written questions will be provided via e-mail, on or before the date indicated in Section II.A, Sequence of Events, to all potential Offerors who timely submitted an Acknowledgement of Receipt Form (Section II.B.2 and APPENDIX B).

An electronic version of the Questions and Answers will be posted to:
<https://www.nmdfa.state.nm.us/annual-financial-audit-report/>

5. **Submission of Proposal**

At this time, only **electronic** proposal submission is allowed. **Do not** submit hard copies.

ALL PROPOSALS MUST BE RECEIVED BY THE PROCUREMENT MANAGER OR DESIGNEE NO LATER THAN 3:00 PM MDT ON MAY 20, 2021 **NO LATE PROPOSAL CAN BE ACCEPTED.** The date and time of receipt will be recorded on each proposal.

*It is the Offeror's responsibility to ensure all documents are completely uploaded and submitted electronically by the deadline set forth in this RFP. Please ensure that you, as the Offeror, allow adequate time for large uploads and to fully complete your submittal by the deadline. A submission that is not both: (1) fully complete; and (2) received by the deadline, will be deemed late. Further, a submission that is not fully complete and received by the deadline because the response was captured, blocked, filtered, quarantined or otherwise prevented from reaching the proper destination server by any anti-virus or other security software will be deemed late. In accordance with statute and rule, **NO LATE PROPOSAL CAN BE ACCEPTED.***

Proposals must be submitted electronically. Refer to Section III.B.1 for instructions.

Proposals submitted by facsimile, or other electronic means other than through the instructions listed in this section, will not be accepted.

A log will be kept of the names of all Offeror organizations that submitted proposals. Pursuant to §13-1-116, NMSA 1978, the contents of proposals shall not be disclosed to competing potential Offerors during the negotiation process. The negotiation process is deemed to be in effect until the contract is awarded pursuant to this Request for Proposals. Awarded in this context means the final required state agency signature on the contract(s) resulting from the procurement has been obtained.

6. Proposal Evaluation

An Evaluation Committee will perform the evaluation of proposals. This process will take place on the date set forth in Section II, Paragraph A, depending upon the number of proposals received. During this time, the Procurement Manager may initiate discussions with Offerors who submit responsive or potentially responsive proposals for the purpose of clarifying aspects of the proposals. However, proposals may be accepted and evaluated without such discussion. Discussions **SHALL NOT** be initiated by the Offerors.

7. Selection of Finalists

The Evaluation Committee will select and the Procurement Manager will notify the finalist Offerors on the date set forth in Section II, Paragraph A or as soon as possible. Finalists will be comprised of the Offerors receiving the highest cumulative scores in the following Sections: Section IV.A. Mandatory Specifications, Section IV.B. Desirable Specifications.

8. Finalize Contractual Agreement

After approval of the Evaluation Committee Report, any contractual agreement resulting from this RFP will be finalized with the most advantageous Offeror, taking into consideration the evaluation factors set forth in this RFP, as per Section II.A., or as soon as possible thereafter. The most advantageous proposal may or may not have received the most points. In the event mutually agreeable terms cannot be reached with the apparent most advantageous Offeror in the timeframe specified, the State reserves the right to finalize a contractual agreement with the next most advantageous Offeror without undertaking a new procurement process.

9. Contract Award

Upon receipt of the signed contractual agreement, the Agency Procurement office will award as per Section II.A., Sequence of Events, or as soon as possible thereafter. The award is subject to appropriate Department and State approval.

10. Protest Deadline

Any protest by an Offeror must be timely submitted and in conformance with §13-1-172, NMSA 1978 and applicable procurement regulations. As a Protest Manager has been named in this Request for Proposals, pursuant to §13-1-172, NMSA 1978 and 1.4.1.82 NMAC, **ONLY** protests delivered directly to the Protest Manager in writing and in a timely fashion will be considered to have been submitted properly and in accordance with statute, rule and this Request for Proposals. The 15 calendar day protest period shall begin on the day following the notice of award of contract(s) and will end at 5:00 pm MST/MDT on the 15th day. Protests must be written and must include the name and address of the protestor and the request for proposal

number. It must also contain a statement of the grounds for protest including appropriate supporting exhibits and it must specify the ruling requested from the party listed below. The protest must be delivered to:

The protest **must** be emailed to:

Cristina Martinez, Protest Manager
Cristina.Martinez1@state.nm.us

Protests received after the deadline **will not** be accepted.

C. General Requirements

1. Acceptance of Conditions Governing the Procurement

Potential Offerors must indicate their acceptance of these Conditions Governing the Procurement, Section II.C.1, by completing and signing the Letter of Transmittal form, pursuant to the requirements in Section II.C.28, located in APPENDIX C.

2. Incurring Cost

Any cost incurred by the potential Offeror in preparation, transmittal, and/or presentation of any proposal or material submitted in response to this RFP **shall** be borne solely by the Offeror.

3. Prime Contractor Responsibility

Any contractual agreement that may result from this RFP **shall** specify that the prime contractor is solely responsible for the fulfillment of all requirements of the contractual agreement with the Agency which may derive from this RFP. The Agency entering into a contractual agreement with a vendor will make payments to only the prime contractor.

4. Subcontractors/Consent

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 the agreement.

5. Amended Proposals

An Offeror may submit an amended proposal before the deadline for receipt of proposals. Such amended proposals **must** be complete replacements for a previously submitted proposal and **must** be clearly identified as such in the Letter of Transmittal Form (Appendix C). **Agency's personnel will not merge, collate, or assemble proposal materials.**

6. Offerors' Rights to Withdraw Proposal

Offerors will be allowed to withdraw their proposals at any time prior to the deadline for receipt of proposals. The Offeror must submit a written withdrawal request addressed to the Procurement Manager and signed by the Offeror's duly authorized representative.

The approval or denial of withdrawal requests received after the deadline for receipt of the proposals is governed by the applicable procurement regulations, 1.4.1.5 & 1.4.1.36 NMAC.

7. Proposal Offer Firm

Responses to this RFP, including proposal prices for services, will be considered firm for one hundred twenty (120) days after the due date for receipt of proposals.

8. Disclosure of Proposal Contents

The contents of all submitted proposals will be kept confidential until the final award has been completed by the Agency. At that time, all proposals and documents pertaining to the proposals will be available for public inspection, *except* for proprietary or confidential material as follows:

- a. ***Proprietary and Confidential information is restricted to:***
 1. confidential financial information concerning the Offeror's organization; and
 2. information that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act, §§57-3A-1 through 57-3A-7, NMSA 1978.
- b. An additional but separate redacted version of Offeror's proposal, as outlined and identified in Sections III.B.1.a.i, shall be submitted containing the blacked-out proprietary or confidential information, in order to facilitate eventual public inspection of the non-confidential version of Offeror's proposal.

IMPORTANT: The price of products offered or the cost of services proposed **SHALL NOT** be designated as proprietary or confidential information.

If a request is received for disclosure of proprietary or confidential materials, the Agency shall examine the request and make a written determination that specifies which portions of the proposal should be disclosed. Unless the Offeror takes legal action to prevent the disclosure, the proposal will be so disclosed. The proposal shall be open to public inspection subject to any continuing prohibition on the disclosure of proprietary or confidential information.

9. No Obligation

This RFP in no manner obligates the State of New Mexico or any of its agencies to the use of any proposed professional services until a valid written contract is awarded and approved by appropriate authorities.

10. Termination

This RFP may be canceled at any time, and any and all proposals may be rejected in whole or in part when the Agency determines such action to be in the best interest of the State of New Mexico.

11. Sufficient Appropriation

Any contract awarded as a result of this RFP process may be terminated if sufficient appropriations or authorizations do not exist. Such terminations will be affected by sending written notice to the contractor. The Agency's decision as to whether sufficient appropriations and authorizations are available will be accepted by the contractor as final.

12. Legal Review

The Agency requires that all Offerors agree to be bound by the General Requirements contained in this RFP. Any Offeror's concerns **must** be promptly submitted in writing to the attention of the Procurement Manager.

13. Governing Law

This RFP and any agreement with an Offeror which may result from this procurement shall be governed by the laws of the State of New Mexico.

14. Basis for Proposal

Only information supplied in writing by the Procurement Manager or contained in this RFP shall be used as the basis for the preparation of Offeror proposals.

15. Agreement Terms and Conditions

Any contractual agreement resulting from this procurement will follow the format specified by the Agency and contain the terms and conditions set forth in the Sample Contract (Appendix A). No alternative language will be accepted by the Agency.

16. Offeror Qualifications

The Evaluation Committee may make such investigations as necessary to determine the ability of the potential Offeror to adhere to the requirements specified within this RFP. The Evaluation Committee will reject the proposal of any potential Offeror who is not a Responsible Offeror or fails to submit a responsive offer as defined in §13-1-83 and §13-1-85, NMSA 1978.

17. Right to Waive Minor Irregularities

The Evaluation Committee reserves the right to waive minor irregularities, as defined in Section I.D.16. The Evaluation Committee also reserves the right to waive mandatory requirements, provided that **all** of the otherwise responsive proposals failed to meet the same mandatory requirements and the failure to do so does not otherwise materially affect the procurement. This right is at the sole discretion of the Evaluation Committee.

18. Change in Contractor Representatives

The Agency reserves the right to require a change in contractor representatives if the assigned representative(s) is (are) not, in the opinion of the Agency, adequately meeting the needs of the Agency.

19. Notice of Penalties

The Procurement Code, §§13-1-28 through 13-1-199, NMSA 1978, imposes civil, and misdemeanor and felony criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

20. Agency Rights

The Agency in agreement with the Evaluation Committee reserves the right to accept all or a portion of a potential Offeror's proposal.

21. Right to Publish

Throughout the duration of this procurement process and agreement term, Offerors and contractors must secure from the agency written approval prior to the release of any information that pertains to the potential work or activities covered by this procurement and/or agency contracts deriving from this procurement. Failure to adhere to this requirement may result in disqualification of the Offeror's proposal or removal from the contract.

22. Ownership of Proposals

All documents submitted in response to the RFP shall become property of the State of New Mexico. If the RFP is cancelled, all responses received shall be destroyed by the Agency unless the Offeror either picks up, or arranges for pick-up, the materials within three (3) business days of notification of the cancellation. Offeror is responsible for all costs involved in return mailing/shipping of proposals.

23. Confidentiality

Any confidential information provided to, or developed by, the contractor in the performance of the contract resulting from this RFP shall be kept confidential and shall not be made available to any individual or organization by the contractor without the prior written approval of the Agency.

The Contractor agrees to protect the confidentiality of all confidential information and not to publish or disclose such information to any third party without the procuring Agency's written permission.

24. Electronic mail address required

A large part of the communication regarding this procurement will be conducted by electronic mail (e-mail). Offerors must have a valid e-mail address to receive this correspondence. (See Section II, Paragraph B (4), “Response to Written Questions”).

25. Use of Electronic Versions of this RFP

This RFP is being made available by electronic means. In the event of conflict between a version of the RFP in the Offeror’s possession and the version maintained by the agency, the Offeror acknowledges that the version maintained by the agency shall govern. Please refer to: <https://www.nmdfa.state.nm.us/annual-financial-audit-report/>.

26. New Mexico Employees Health Coverage

- A. If the Offeror has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, Offeror must agree to have in place, and agree to maintain for the term of the contract, health insurance for those employees if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$250,000 dollars.
- B. Offeror must agree to maintain a record of the number of employees who have (a) accepted health insurance; (b) decline health insurance due to other health insurance coverage already in place; or (c) decline health insurance for other reasons. These records are subject to review and audit by a representative of the state.
- C. Offeror must agree to advise all employees of the availability of State publicly financed health care coverage programs by providing each employee with, as a minimum, the following web site link to additional information <https://bewellnm.com>.
- D. For Indefinite Quantity, Indefinite Delivery contracts (price agreements without specific limitations on quantity and providing for an indeterminate number of orders to be placed against it); these requirements shall apply the first day of the second month after the Offeror reports combined sales (from state and, if applicable, from local public bodies if from a state price agreement) of \$250,000.

27. Disclosure Regarding Responsibility

- A. Any prospective Contractor and any of its Principals who enter into a contract greater than sixty thousand dollars (\$60,000.00) with any state agency or local public body for professional services, tangible personal property, services or construction agrees to disclose whether the Contractor, or any principal of the Contractor’s company:
 - 1. is presently debarred, suspended, proposed for debarment, or declared ineligible for award of contract by any federal entity, state agency or local public body;
 - 2. has within a three-year period preceding this offer, been convicted in a criminal matter or had a civil judgment rendered against them for:

- a. the commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) contract or subcontract;
 - b. violation of Federal or state antitrust statutes related to the submission of offers; or
 - c. the commission in any federal or state jurisdiction of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, violation of Federal criminal tax law, or receiving stolen property;
3. is presently indicted for, or otherwise criminally or civilly charged by any (federal state or local) government entity with the commission of any of the offenses enumerated in paragraph A of this disclosure;
 4. has, preceding this offer, been notified of any delinquent Federal or state taxes in an amount that exceeds \$3,000.00 of which the liability remains unsatisfied. Taxes are considered delinquent if the following criteria apply.
 - a. The tax liability is finally determined. The liability is finally determined if it has been assessed. A liability is not finally determined if there is a pending administrative or judicial challenge. In the case of a judicial challenge of the liability, the liability is not finally determined until all judicial appeal rights have been exhausted.
 - b. The taxpayer is delinquent in making payment. A taxpayer is delinquent if the taxpayer has failed to pay the tax liability when full payment was due and required. A taxpayer is not delinquent in cases where enforced collection action is precluded.
 - c. Have within a three-year period preceding this offer, had one or more contracts terminated for default by any federal or state agency or local public body.)
- B. Principal, for the purpose of this disclosure, means an officer, director, owner, partner, or a person having primary management or supervisory responsibilities within a business entity or related entities.
- C. The Contractor shall provide immediate written notice to the State Purchasing Agent or other party to this Agreement if, at any time during the term of this Agreement, the Contractor learns that the Contractor's disclosure was at any time erroneous or became erroneous by reason of changed circumstances.
- D. A disclosure that any of the items in this requirement exist will not necessarily result in termination of this Agreement. However, the disclosure will be considered in the determination of the Contractor's responsibility and ability to perform under this Agreement. Failure of the Contractor to furnish a disclosure or provide additional information as requested will render the Offeror nonresponsive.
- E. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the disclosure required by this document. The knowledge and information of a Contractor is not required to exceed that which is the normally possessed by a prudent person in the ordinary course of business dealings.
- F. The disclosure requirement provided is a material representation of fact upon which reliance was placed when making an award and is a continuing material representation of the facts during the term of this Agreement. If during the performance of the contract, the Contractor is indicted for or otherwise criminally or civilly charged by any government entity (federal, state or local) with commission of any offenses named in this document the Contractor must provide immediate written notice to the State Purchasing Agent or other party to this Agreement. If it is later determined that the Contractor knowingly rendered an erroneous disclosure, in addition to other remedies available to the Government, the State Purchasing

Agent or Central Purchasing Officer may terminate the involved contract for cause. Still further the State Purchasing Agent or Central Purchasing Officer may suspend or debar the Contractor from eligibility for future solicitations until such time as the matter is resolved to the satisfaction of the State Purchasing Agent or Central Purchasing Officer.

28. Letter of Transmittal

Offeror's proposal must be accompanied by an **unaltered** Letter of Transmittal Form (APPENDIX C), which must be **completed** and **signed** by the individual authorized to contractually obligate the company, identified in #2 below. **DO NOT LEAVE ANY OF THE ITEMS ON THE FORM BLANK** (N/A, None, Does not apply, etc. are acceptable responses).

The Letter of Transmittal MUST:

1. Identify the submitting business entity (its Name, Mailing Address and Phone Number);
2. Identify the Name, Title, Telephone, and E-mail address of the person authorized by the Offeror's organization to (A) contractually obligate the business entity providing the Offer, (B) negotiate a contract on behalf of the organization; and/or (C) provide clarifications or answer questions regarding the Offeror's proposal content (*A response to B and/or C is only required if the responses differs from the individual identified in A*);
3. Identify sub-contractors, if any, anticipated to be utilized in the performance of any resultant contract award;
4. Describe any relationship with any other entity (such as State Agency, reseller, etc., that is not a sub-contractor identified in #3), if any, which will be used in the performance of this awarded contract; and
5. Be signed and dated by the person identified in #2 above; attesting to the veracity of the information provided, and acknowledging (a) the organization's acceptance of the Conditions Governing the Procurement stated in Section II.C.1, (b) the organizations acceptance of the Section V Evaluation Factors, and (c) receipt of any and all amendments to the RFP.

Failure to respond to ALL items as indicated above, will result in Offeror's disqualification.

29. Campaign Contribution Disclosure Form

Offeror must complete, sign, and return the Campaign Contribution Disclosure Form, APPENDIX D, as a part of their proposal. This requirement applies regardless whether a covered contribution was made or not made for the positions of Governor and Lieutenant Governor or other identified official. **Failure to complete and return the signed, unaltered form will result in Offeror's disqualification.**

30. New Mexico Preferences

To ensure adequate consideration and application of NMSA 1978, § 13-1-21 (as amended), Offerors must include a copy of their preference certificate with their proposal. Certificates for preferences must be obtained through the New Mexico Department of Taxation & Revenue <http://www.tax.newmexico.gov/Businesses/in-state-veteran-preference-certification.aspx>.

- **New Mexico Business Preference**
- **New Mexico Resident Veterans Business preference**

An agency shall not award a business both a resident business preference and a resident veteran business preference.

III. RESPONSE FORMAT AND ORGANIZATION

A. *Number of Responses*

Potential Offerors **shall** submit only one (1) electronic proposal in response to this RFP.

B. *Number of Copies*

1. ELECTRONIC SUBMISSION ONLY

Submissions of all proposals must be accomplished via electronic submission as follows: send an email to Procurement Manager, notifying that the Offeror is ready to submit a proposal. The Procurement Manager will then email the Offeror a secured link to upload the documents. The Offeror need only submit one single electronic copy of each portion of its proposal (Technical and Cost) as outlined below. *EXCEPTION: Single electronic files that exceed 50mb may be submitted as multiple uploads, which must be the least number of uploads necessary to fall under the 50mb limit.* Separate the proposals as described below into separate electronic files for submission.

Proposals must be submitted in the manner outlined below. Technical and Cost portions of Offerors proposal **must** be submitted in separate uploads as indicated below in this section, and **must** be prominently identified as “Technical Proposal,” or “Cost Proposal,” on the front page of each upload.

- a) **Technical Proposals** – One (1) ELECTRONIC upload must be organized in accordance with **Section III.C. Proposal Format**. All information for the Technical Proposal **must be combined into a single file/document for uploading**. *EXCEPTION: Single electronic files that exceed 50mb may be submitted as multiple uploads, which must be the least number of uploads necessary to fall under the 50mb limit.* The Technical Proposals **SHALL NOT** contain any cost information.
 - i. **Confidential Information**: If Offeror’s proposal contains confidential information, as defined in Section I.D.4 and detailed in Section II.C.8, Offeror **must** submit **two (2) separate ELECTRONIC technical files** :
 - One (1) ELECTRONIC version of the requisite proposals identified in Section III.B.1.a above as **unredacted** (def. Section I.D.30) versions for evaluation purposes; and
 - One (1) **redacted** (def. Section I.D.21) ELECTRONIC for the public file, in order to facilitate eventual public inspection of the non-confidential version of Offeror’s proposal. Redacted versions **must** be clearly marked as “REDACTED” or “CONFIDENTIAL” on the first page of the electronic file;
- b) **Cost Proposals** – One (1) ELECTRONIC upload of the proposal containing **ONLY** the Cost Proposal. All information for the cost proposal **must be combined into a single file/document for uploading**. *EXCEPTION: Single electronic files that exceed 50mb may be submitted as multiple uploads, which must be the least number of uploads necessary to fall under the 50mb limit*

For technical support issues contact Procurement Manager, Mackie Romero (505) 412-1188 or Mackie.romero@state.nm.us

The ELECTRONIC proposal submission **must be fully uploaded** by the submission deadline in Section II.B.5.

*It is the Offeror's responsibility to ensure all documents are completely uploaded and submitted electronically by the deadline set forth in this RFP. Please ensure that you, as the Offeror, **allow adequate time for large uploads and to fully complete your submittal by the deadline.** A submission that is not both: (1) fully complete; and (2) received by the deadline, will be deemed late. Further, a submission that is not fully complete and received by the deadline because the response was captured, blocked, filtered, quarantined or otherwise prevented from reaching the proper destination server by any anti-virus or other security software will be deemed late. In accordance with statute and rule, **NO LATE OFFER CAN BE ACCEPTED.***

Any proposal that does not adhere to the requirements of this Section and **Section III.C.1 Proposal Content and Organization** may be deemed non-responsive and rejected on that basis.

C. Proposal Format

1. Proposal Content and Organization

Any additional requirement and/or changes to the agency's proposal content should also be reflected within this section, as well as in the Evaluation Factors (Section V). The proposal outline below must mirror (except for the Letter of Transmittal and Campaign Contribution Form) the Specifications in Section IV.

Direct reference to pre-prepared or promotional material may be used if referenced and clearly marked. Promotional material must be minimal. The proposal must be organized and indexed in the following format and must contain, at a minimum, all listed items in the sequence indicated.

Technical Proposal – DO NOT INCLUDE ANY COST INFORMATION IN THE TECHNICAL PROPOSAL.

- A. Signed Letter of Transmittal
- B. Signed Campaign Contribution Form
- C. Table of Contents
- D. Proposal Summary (Optional)
- E. Response to Specifications (**except Cost information which shall be included ONLY in Cost Proposal**)
 1. Mandatory Specifications
 2. Desirable Specification
 3. New Mexico Preferences (if applicable)
- F. Other Supporting Material (if applicable)

Cost Proposal:

1. Completed Cost Response Forms Appendix E (1) Financial Statement Audit, Appendix E (2) Federal Single Audit, and Appendix E (3) Financial Statement Preparation

Within each section of the proposal, Offerors should address the items in the order indicated above. All forms provided in this RFP must be thoroughly completed and included in the appropriate section of the proposal. **Any and all discussion of proposed costs, rates or expenses must occur ONLY in the Cost Proposal.**

A Proposal Summary may be included in Offeror's Technical Proposal, to provide the Evaluation Committee with an overview of the proposal; however, this material will not be used in the evaluation process unless specifically referenced from other portions of the Offeror's proposal. **DO NOT INCLUDE COST INFORMATION IN THE PROPOSAL SUMMARY.**

IV. SPECIFICATIONS

This section contains the mandatory and desirable specifications. Offerors **must** respond to mandatory specifications and should respond to desirable specifications of this RFP, providing the required responses, documentation and assurances, and completing all forms attached. Failure to respond to a mandatory specification **will** result in disqualification of an Offeror's proposal. Failure to respond to a desirable specification **will** result in zero (0) points being awarded for that specification.

A. *Mandatory Specifications*

1. Eligibility

The Offeror **must** be on the most current New Mexico Office of the State Auditor's list of independent public accounting (IPA) firms that are approved and eligible to compete for audit contracts, AUPs, and other attest engagements with agencies at time of proposal submission.

The Offeror **must** provide the following documentation and information to demonstrate their eligibility:

- a. Copy of the Offeror's most current approval letter from the OSA;
- b. If the Offeror's approval letter from the OSA includes restriction(s), the Offeror must explain the restriction(s), describe how the Offeror is addressing/managing the restriction(s), and provide whether the Offeror is eligible to enter into a contract despite the restriction(s);
- c. Number of years the Offeror has been on the OSA's approved list; and
- d. Copy of the Offeror's most recent external peer review report. The peer review shall meet the requirements of GAGAS 5.60 to 5.95. If the Offeror is awarded a contract from this RFP, the Offeror will be required to submit to the Agency any subsequent peer review reports received during the term of the contract.

2. Financial Stability

The Offeror **must** submit copies of the three (3) most recent years of independently audited financial statements. The submission **must** include the audit opinion, the balance sheet, and statements of income, retained earnings, cash flows, and the notes to the financial statements. If independently audited financial statements do not exist for the Offeror, the Offeror **must** state the reason and, instead, submit sufficient information (e.g. Dun & Bradstreet report) to enable the Evaluation Committee to assess the financial stability of the Offeror. Whether audited financial statements or information submitted in lieu of audited financial statements sufficiently establishes the Offeror's financial stability shall be at the sole discretion of the Evaluation Committee.

“Available upon request” is NOT an acceptable response to this mandatory item. If copies are not provided with the Offeror's proposal, the Offeror will be disqualified.

3. Letter of Transmittal Form

The Offeror's proposal **must** be accompanied by the Letter of Transmittal Form located in APPENDIX C. The form **must** be completed and must be signed by the person authorized to obligate the company. **Failure to respond to ALL items, as indicated in Section II.C.28 and APPENDIX C, and to return a signed, unaltered form will result in Offeror's disqualification.**

4. Campaign Contribution Disclosure Form

The Offeror must complete an unaltered Campaign Contribution Disclosure Form and submit a signed copy with the Offeror's proposal. This must be accomplished whether or not an applicable contribution has been made. (See Appendix D). **Failure to complete and return the signed, unaltered form will result in Offeror's disqualification.**

5. Cost Response Forms

The Offeror **must** complete the Cost Response Forms (Appendix E (1) Financial Statement Audit, Appendix E (2) Federal Single Audit and Appendix E (3) Financial Statement Preparation) in its entirety and include the Forms in its proposal. The expenses listed in the forms shall be the Offeror's projected expenses to carry out and prepare the proposed financial statement audit and federal single audit together as DFA's Annual Financial and Compliance Audit.

For Key Personnel who will be providing the services requested in this RFP, include all salary and benefits, in whole or in part. For non-personnel expenses that are needed to provide the services requested in this RFP, include all operating costs, supplies, travel, technology, etc. DFA reserves the right to negotiate personnel and non-personnel expenses at time of award.

B. Desirable Specifications

1. IPA Firm Experience

- a. The Offeror should describe their experience in conducting an annual financial and compliance audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act and the Audit Rule (NMAC Section 2.2.2.1 et seq.). The narrative should thoroughly describe the Offeror's experience, expertise, and knowledge in conducting annual financial and compliance audits.
- b. The Offeror should describe their experience in conducting an annual financial and compliance audit with New Mexico State Agencies. The experience of all proposed subcontractors should also be described. The narrative should thoroughly describe the Offeror's experience with New Mexico State Agencies, plus the following:
 - Number of years;
 - Department name(s);
 - Description of experience using the state's financial system SHARE during the audit process;
 - Description of the Offeror's experience and knowledge of the state and federal funds received by DFA;
 - Description of experience working with debt service funds; and
 - Description of experience working with OSA and OSA-Connect.
- c. The Offeror should provide a list of all contractual relationships the Offeror **currently** has with the State of New Mexico and/or private sector. The listing should include the contract number, contract term, agency/company name, and description of the services performed for each contractual relationship listed.

2. IPA Firm Capability and Capacity

- a. The Offeror should provide experience narratives for all Key Personnel who will be assigned to conducting the audit for DFA. Experience narratives should describe the specific relevant experience of the staff members in relation to the role that particular staff member will perform during the audit. The narrative for each staff member should also include:
 - Name of the individual;
 - Description of education;
 - Number of years conducting annual financial and compliance audits;
 - Number of years and experience conducting audits for State Agencies;
 - Description of knowledge and experience of state and federal funds DFA receives;
 - Approximant number of hours the staff member will be able to dedicate to DFA's audit;
 - Proof of compliance with the CPE requirements of the most recent revision of GAGAS; and
 - Proof of licensure in New Mexico.
- b. The Offeror should thoroughly describe how the Offeror applies the conceptual framework that GAGAS has established to their Firm. The description should include:
 - How the Offeror identifies threat(s) to independence;
 - How the Offeror evaluates the significance of the threat(s); and
 - What safeguards are in place to reduce or eliminate the threat(s).
- c. The Offeror should provide a narrative explaining how the Offeror has modified its process due to the Coronavirus pandemic. The narrative should explain:
 - How the Offeror will conduct the audit entrance and exit conference with DFA;
 - How and how often the Offeror will communicate with DFA regarding progress and potential issues;
 - What technology the Offeror will use during the audit;
 - Estimated number of hours the Offeror expects to be on-site;
 - Estimated number of hours the Offeror expects to conduct work via technology;
 - What safety modifications have improved the Offeror's process; and
 - What safety modification have impaired the Offeror's process.

3. Audit Plan and Timeline

The Offeror should provide their proposed plan and timeline for the completion and submission of DFA's annual financial and compliance audit for fiscal year 2021. Each year DFA reserves the right to negotiate subsequent year plans and timelines prior to commencing work. The plan and timeline should include milestones, tasks to be performed, timeframe, and proposed Key Personnel designated for the completion of each task. The plan and timeline should also include any tasks the Offeror anticipates DFA staff will need to perform and the timeframe for its completion.

C. New Mexico Preferences

To ensure adequate consideration and application of NMSA 1978, § 13-1-21 (as amended), Offerors must include a copy of their preference certificate in their proposal. Preference Certificates may be obtained through the New Mexico Taxation and Revenue Department. Information regarding this process can be found at the following link: <http://www.tax.newmexico.gov/Businesses/in-state-veteran-preference-certification.aspx>.

1. New Mexico Business Preference

2. New Mexico Resident Veterans Business Preference

The Agency shall not award a business both a resident business preference and a resident veteran business preference.

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V. EVALUATION

The following is a summary of evaluation factors with point values assigned to each. These weighted factors will be used in the evaluation of individual potential Offeror's proposal by sub-category.

Evaluation Factor	Points Available
A. Mandatory Specifications	
1. Eligibility	Pass/Fail
2. Financial Stability	Pass/Fail
3. Letter of Transmittal Form (Appendix C)	Pass/Fail
4. Campaign Contribution Disclosure Form (Appendix D)	Pass/Fail
5. Cost Response Form (Appendix E)	10
B. Desirable Specifications	
1. IPA Firm Experience	30
2. IPA Firm Capability and Capacity	35
3. Audit Plan and Timeline	25
TOTAL	100 points
C. New Mexico Preferences	Possible Additional Points
1. New Mexico Business Preference	5
2. New Mexico Resident Veterans Business Preference	10

Table 1: Evaluation Point Summary

A. Mandatory Specifications

1. Eligibility

Pass/Fail only. No points assigned.

2. Financial Stability

Pass/Fail only. No points assigned.

3. Letter of Transmittal Form (Appendix C)

Pass/Fail only. No points assigned.

4. Campaign Contribution Disclosure Form (Appendix D)

Pass/Fail only. No points assigned.

5. Cost Response Forms (Appendix E (1) Financial Statement Audit, Appendix E (2) Federal Single Audit and Appendix E (3) Financial Statement Preparation)

(10 points)

The evaluation of each Offeror's cost proposal will be conducted using the following formula:

$$\frac{\text{Lowest Responsive Offeror's Combined Projected Expenses}}{\text{This Offeror's Combined Projected Expenses}} \times 10 \text{ Points}$$

For evaluation purposes “Combined Projected Expenses”, as listed above, includes the Projected Grand Totals from Appendix E (1) Financial Statement Audit, Appendix E (2) Federal Single Audit and Appendix E (3) Financial Statement Preparation summed together.

B. Desirable Specifications

1. IPA Firm Experience (30 points)

Points will be awarded based on the thoroughness and clarity of the Offeror’s response to each item requested in this Section. The Evaluation Committee will weigh the relevancy and extent of the Offeror’s experience, expertise, and knowledge of conducting annual financial and compliance audits in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act and the Audit Rule (NMAC Section 2.2.2.1 et seq.). In addition, points will be awarded based on the Offeror’s auditing experience and knowledge with New Mexico State Agencies and DFA. The Offeror should clearly indicate its specific knowledge of the state and federal funds received by DFA and with debt service funds. Failure to respond to a desirable specification **will** result in zero (0) points being awarded for that specification.

2. IPA Firm Capability and Capacity (35 points)

Points will be awarded based on the evaluation of the Offeror’s description and documented evidence of its capability and capacity to conduct the audit for DFA. The Offeror should provide narratives that address each item requested in the Section. The Evaluation Committee will assess the Offeror’s narratives detailing relevant experience of Key Personnel, the Offeror’s approach to ensure adequate resources will be assigned, and its description of how the Offeror applies the conceptual framework that GAGAS has established to their Firm. The Evaluation Committee will take into consideration the Offeror’s use of technology and on-site needs. Failure to respond to a desirable specification will result in zero (0) points being awarded for that specification.

3. Audit Plan and Timeline (25 points)

Points will be awarded based on the evaluation of the Offeror’s audit plan and timeline to conduct its audit for DFA. The plan and timeline should provide the Evaluation Committee with a clear understanding of how and when DFA’s audit will be completed. In addition, points will be awarded based on the Offeror’s candid and well-thought-out response to each item as requested. The plan should reinforce the Offeror’s experience, capability, and capacity as provided in their proposal. Failure to respond to a desirable specification will result in zero (0) points being awarded for that specification.

C. New Mexico Preferences

Percentages will be determined based upon the point based system outlined in NMSA 1978, § 13-1-21 (as amended).

1. New Mexico Business Preference (5 points)

If the Offeror has provided their Preference Certificate, the preference points for a New Mexico business is 5.

2. New Mexico Resident Veterans Business Preference (10 points)

If the Offeror has provided their Resident Veterans Preference Certificate, the preference points are 10.

VI. EVALUATION PROCESS

1. All Offeror proposals will be reviewed for compliance with the requirements and specifications stated within the RFP. Proposals deemed non-responsive will be eliminated from further consideration.
2. The Procurement Manager may contact the Offeror for clarification of the response as specified in Section II. B.6.
3. Responsive proposals will be evaluated on the factors in Section IV, which have been assigned a point value in Section V. The responsible Offerors with the highest scores will be selected as finalist Offerors, based upon the proposals submitted. In accordance with 13-1-117 NMSA 1978, the responsible Offerors whose proposals are most advantageous to the State taking into consideration the Evaluation Factors in Section V will be recommended for award (as specified in Section II.B.9). Please note, however, that a serious deficiency in the response to any one factor may be grounds for rejection regardless of overall score.

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Appendix A - Sample Contract

Contract No.

STATE OF NEW MEXICO AUDIT CONTRACT

(State Agencies with GSD/CRB Approval)

Department of Finance & Administration

hereinafter referred to as the "Agency," and

hereinafter referred to as the "Contractor," agree:

As required by the Audit Rule, Section 2.2.2.1 NMAC *et seq.*, Contractor agrees to, and shall, inform the Agency of any restriction placed on Contractor by the Office of the State Auditor pursuant to Section 2.2.2.8 NMAC, and whether the Contractor is eligible to enter into this Contract despite the restriction.

1. **SCOPE OF WORK** (Include in Paragraph 25 any expansion of scope)
 - A. The Contractor shall conduct a financial and compliance audit of the Agency for Fiscal Year **2021** in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act, Sections 12-6-1 through 12-6-15, NMSA 1978, and the Audit Rule (Section 2.2.2.1 NMAC *et seq.*).
2. **DELIVERY AND REPRODUCTION**
 - A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the documents required by Section 2.2.2.9 NMAC to the State Auditor no later than **sixty days** after the Financial Control Division of the Department of Finance and Administration (FCD of DFA) provides the State Auditor with notice that the Agency's books and records are ready and available for audit, and in any event no later than the deadline set forth for the Agency in Section 2.2.2.9 NMAC.
 - B. In accordance with FCD requirements, the Agency, with the help of the Contractor, shall identify a schedule of audit deliverables and agreed-to milestones for the audit to ensure that the Agency's books and records are ready and available for audit and the Contractor delivers services on time. The deadline of sixty days shall be based on the schedule of audit deliverables and agreed upon milestones; however, the deadline **shall not extend beyond the deadline set forth for the Agency in Section 2.2.2.9 NMAC.**

- C. Reports delivered electronically by 5:00 p.m. of the Agency's due date will be considered received by the due date for purposes of Section 2.2.2.9 NMAC. Unfinished or excessively deficient reports will not satisfy this requirement; such reports will be rejected and returned to the Contractor and the State Auditor may take action in accordance with Section 2.2.2.13 NMAC. If the State Auditor does not receive copies of the management representation letter, and the completed Report Review Guide with the audit report or prior to delivery of the audit report, the State Auditor will not consider the report submitted to the State Auditor.
- D. As soon as the Contractor becomes aware that circumstances exist that will make the Agency's audit report late, the Contractor shall immediately provide written notification of the situation to the State Auditor in accordance with Section 2.2.2.9 NMAC.
- E. Pursuant to Section 2.2.2.10 NMAC, the Contractor shall prepare a written and dated engagement letter that identifies the specific responsibilities of the Contractor and the Agency.
- F. After its review of the audit report pursuant to Section 2.2.2.13 NMAC, the State Auditor shall authorize the Contractor to print and submit the final audit report. Within five business days after the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor an electronic version of the audit report, in PDF format, and the electronic copy of the Excel version of the Summary of Findings Form, and any other required electronic schedule (if applicable). After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver 3 copies of the audit report to the Agency. The Agency or IPA shall ensure that every member of the Agency's governing authority shall receive a copy of the report.

3. **COMPENSATION**

- A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed **\$0.00** including applicable gross receipts tax.
- B. Contractor agrees not to, and shall not, perform any services in furtherance of this Contract prior to approval by the State Auditor. Contractor acknowledges and agrees that it will not be entitled to payment or compensation for any services performed by Contractor pursuant to this Contract prior to approval by the State Auditor.
- C. Total Compensation will consist of the following:

SERVICES	AMOUNTS
(1) Financial statement audit	<u>\$0.00</u>
(2) Federal single audit	<u>\$0.00</u>
(3) Financial statement preparation	<u>\$0.00</u>
(4) Other non-audit services, such as depreciation schedule updates	<u>\$0.00</u>
(5) Other (i.e., foundations or other component units, specifically identified)	<u>\$0.00</u>

- D. Gross Receipts Tax = \$0.00
- E. Total Compensation = \$0.00 including applicable gross receipts tax
- F. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this Contract and invoiced by the Contractor. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below.

G. The State Auditor may authorize progress payments to the Contractor by the Agency; pursuant to Section 2.2.2.8(M)(3) NMAC; provided that the authorization is based upon evidence of the percentage of audit work completed as of the date of the request for partial payment. If requested by the State Auditor, the Agency shall provide a copy of the progress billings. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor.

4. **TERM.** THIS CONTRACT SHALL NOT BECOME EFFECTIVE UNTIL APPROVED BY THE STATE AUDITOR AND THE NEW MEXICO GENERAL SERVICES DEPARTMENT/CONTRACTS REVIEW BUREAU. Unless terminated pursuant to Paragraphs 5 or 19, this Contract shall terminate one calendar year after the date on which it is signed by the General Services Department/Contracts Review Bureau.

5. **TERMINATION, BREACH AND REMEDIES**

A. This Contract may be terminated:

- 1. By either party without cause, upon written notice delivered to the other party and the State Auditor at least ten (10) days prior to the intended date of termination.
- 2. By either party, immediately upon written notice delivered to the other party and the State Auditor, if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the report in accordance with Paragraph 2 shall constitute a material breach of this Contract.
- 3. By the Agency pursuant to Paragraph 19, immediately upon written notice to the Contractor and the State Auditor.
- 4. By the State Auditor, immediately upon written notice to the Contractor and the Agency after determining that the audit has been unduly delayed, or for any other reason.

B. By termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. If the Agency or the State Auditor terminates this Contract, the Contractor shall be entitled to compensation for work performed prior to termination in the amount of earned, but not yet paid, progress payments, if any, that the State Auditor has authorized to the extent required by Paragraph 3(E). If the Contractor terminates this Contract for any reason other than

Agency's breach of this Contract, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.

C. Pursuant to Section 2.2.2.8 NMAC, the State Auditor may disqualify the Contractor from eligibility to contract for audit services with the State of New Mexico if the Contractor knowingly makes false statements, false assurances or false disclosures under this Contract. The State Auditor on behalf of the Agency or the Agency may bring a civil action for damages or any other relief against a Contractor for a material breach of this Contract.

D. THE REMEDIES HEREIN ARE NOT EXCLUSIVE, AND NOTHING IN THIS SECTION 5 WAIVES OTHER LEGAL RIGHTS AND REMEDIES OF THE PARTIES.

6. STATUS OF CONTRACTOR

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the Agency. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles or any other benefits afforded to employees of the Agency as a result of this Contract. The Contractor agrees not to purport to bind the State of New Mexico to any obligation not assumed under this Contract unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. ASSIGNMENT

The Contractor shall not assign or transfer any interest in this Contract or assign any claims for money due or to become due under this Contract.

8. SUBCONTRACTING

The Contractor shall not subcontract any portion of the services to be performed under this Contract without the prior written approval of the Agency and the State Auditor. An agreement between the Contractor and a subcontractor to subcontract any portion of the services under this Contract shall be completed on a form prescribed by the State Auditor. The agreement shall be an amendment to this Contract and shall specify the portion of the audit services to be performed by the subcontractor, how the responsibility for the audit will be shared between the Contractor and the subcontractor, the party responsible for signing the audit report and the method by which the subcontractor will be paid. Pursuant to Section 2.2.2.8 NMAC, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms, and that are not otherwise restricted by the State Auditor from entering into such a contract.

9. RECORDS

The Contractor shall maintain detailed time records that indicate the date, time, and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of at least five (5) years after the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor. The Agency and the State

Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

10. **RELEASE**

The Contractor, upon receiving final payment of the amounts due under the Contract, releases the State Auditor, the Agency, their respective officers and employees and the State of New Mexico from all liabilities, claims and obligations whatsoever arising from or under this Contract. This paragraph does not release the Contractor from any liabilities, claims or obligations whatsoever arising from or under this Contract.

11. **CONFIDENTIALITY**

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor, except in accordance with this Contract or applicable standards, without the prior written approval of the Agency and the State Auditor.

12. **PRODUCT OF SERVICES; COPYRIGHT AND REPORT USE**

Nothing developed or produced, in whole or in part, by the Contractor under this Contract shall be the subject of an application for copyright by or on behalf of the Contractor. The Agency and the State Auditor may post an audited financial statement on their respective websites once it is publicly released by the State Auditor. The Contractor agrees that the FCD of DFA is free to use the audited financial statements in the statewide Comprehensive Annual Financial Report and that the Contractor's audit report may be relied upon during the audit of the statewide Comprehensive Annual Financial Report, if applicable. However, DFA should not provide to any third party, other than the Comprehensive Annual Financial Report auditor, the draft audit report or its opinion letters or findings.

13. **CONFLICT OF INTEREST**

The Contractor represents and warrants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Contract. Each of the Contractor and the Agency certifies that it has followed the requirements of the Governmental Conduct Act, Section 10-16-1, *et seq.*, NMSA 1978, regarding contracting with a public officer, state employee or former state employee, as required by the applicable professional standards.

14. **INDEPENDENCE**

The Contractor represents and warrants its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States, and Section 2.2.2.8 NMAC. The Contractor shall immediately notify the State Auditor and the Agency in writing if any impairment to the Contractor's independence occurs or may occur during the period of this Contract.

15. **AMENDMENT**

This Contract shall not be altered, changed or amended except by prior written agreement of the parties and with the prior written approval of the State Auditor. Any amendments to this Contract shall comply with the Procurement Code, Sections 13-1-28 through 13-1- 199, NMSA 1978.

16. **MERGER**

This Contract supersedes all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Contract. Contractor and Agency shall enter into and execute an engagement letter pursuant to Section 2.2.2.10 NMAC, consistent with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAGAS). **The engagement letter and any associated documentation included with or referenced in the engagement letter shall not be interpreted to amend this Contract. Conflicts between the engagement letter and this Contract are governed by this Contract, and shall be resolved accordingly.**

17. **APPLICABLE LAW**

The laws of the State of New Mexico shall govern this Contract. By execution of this Contract, Contractor irrevocably consents to the exclusive personal jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising from or related to this Contract.

18. **AGENCY BOOKS AND RECORDS**

The Agency is responsible for maintaining control of all books and records at all times and the Contractor shall not remove any books and records from the Agency's possession for any reason.

19. **APPROPRIATIONS**

The terms of this Contract are contingent upon sufficient appropriations and authorization being made by the legislature or the Agency's governing body for the performance of this Contract. If sufficient appropriations and authorization are not made by the legislature or the Agency's governing body, this Contract shall terminate upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. This section of the Contract does not supersede the Agency's requirement to have an annual audit pursuant to Section 12-6-3(A) NMSA 1978.

20. **PENALTIES FOR VIOLATION OF LAW**

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for certain violations. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

21. **EQUAL OPPORTUNITY COMPLIANCE**

The Contractor shall abide by all federal and state laws, rules and regulations, and executive orders of the Governor of the State of New Mexico pertaining to equal employment opportunity. In accordance with all such laws, rules, regulations and orders, the Contractor assures that no person in the United States shall, on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap or serious medical condition, spousal affiliation, sexual orientation or gender identity be excluded from employment with or participation in, be

denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Contract. If the Contractor is found not to be in compliance with these requirements during the life of this Contract, the Contractor shall take appropriate steps to correct these deficiencies.

22. **WORKING PAPERS**

A. The Contractor shall retain its working papers of the Agency's audit conducted pursuant to this Contract for a period of at least five (5) years after the date shown on the opinion letter of the audit report, or longer if requested by the federal cognizant agency for audit, oversight agency for audit, pass through-entity or the State Auditor. The State Auditor shall have access to the working papers at the State Auditor's discretion. When requested by the State Auditor, the Contractor shall deliver the original or clear, legible copies of all working papers to the requesting entity.

B. The Contractor should follow the guidance of AU-C 210 A.27 to A.31 and AU-C 510 .A3 to .A11 in communications with the predecessor auditor and to obtain information from the predecessor auditor's audit documentation.

23. **DESIGNATED ON-SITE STAFF**

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is **TBD**. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

24. **INVALID TERM OR CONDITION**

If any term or condition of this Contract shall be held invalid or unenforceable, the remainder of this Contract shall not be affected.

25. **OTHER PROVISIONS**

SIGNATURE PAGE

This Contract is made effective as of the date of the signature of the General Services Department/Contracts Review Bureau.

AGENCY

CONTRACTOR

Department of Finance & Administration

PRINTED NAME: _____

PRINTED NAME: _____

SIGNATURE: _____

SIGNATURE: _____

TITLE: _____

TITLE: _____

DATE: _____

DATE: _____

STATE AGENCY

AGENCY CFO

BY: _____

BY: _____

TITLE: GENERAL COUNSEL

TITLE: CHIEF FINANCIAL OFFICER

DATE: _____

DATE: _____

This Contract has been approved by:

GENERAL SERVICES DEPARTMENT
CONTRACTS REVIEW BUREAU

BY: _____

DATE: _____

The records of the Taxation and Revenue Department reflect that the Contractor is registered with the Taxation and Revenue Department of the State of New Mexico to pay gross receipts and compensating taxes.

ID No. _____

BY: _____

DATE: _____

State Auditor Contract No. 21 - 341

Appendix B - Acknowledgement of Receipt Form

Request for Proposals

DFA's Annual Financial and Compliance Audit

21-341-21-16091

This Acknowledgement of Receipt Form should be signed and submitted no later than May 5, 2021, close of business. Only potential Offerors who elect to return this form will receive copies of all submitted questions and the written responses to those questions, as well as any RFP amendments, if any are issued.

In acknowledgement of receipt of this Request for Proposal, the undersigned agrees that he or she has received a complete copy of the RFP, beginning with the title page, and ending with APPENDIX E.

This name and address will be used for all correspondence related to the Request for Proposals.

Business/Organization Name:	
Represented By:	
Title:	
Email:	
Phone Number:	
Fax Number:	
Address:	
City:	
State:	
Zip Code:	

Signature: _____ Date: _____

Submit Acknowledgement of Receipt Form to:

To: Mackie Romero, Procurement Manager

E-mail: Mackie.romero@state.nm.us

Subject Line: DFA's Annual Financial & Audit Compliance Audit, RFP # 21-341-21-16091

Appendix C - Letter of Transmittal Form

ITEMS #1 to #4 EACH MUST BE COMPLETED IN FULL (pursuant to Section II.C.). FAILURE TO RESPOND TO ALL FOUR (4) ITEMS WILL RESULT IN THE DISQUALIFICATION OF OFFEROR'S PROPOSAL! DO NOT LEAVE ANY ITEM BLANK! (N/A, None, Does not apply, etc. are acceptable responses.)

RFP# 21-341-21-16091

1. Identify the following information for the submitting organization:

Offeror Name	
Mailing Address	
Telephone	
FED ID#	
NM CRS#	

2. Identify the individual(s) authorized by the organization to (A) contractually obligate, (B) negotiate, and/or (C) clarify/respond to queries on behalf of this Offeror:

	A Contractually Obligate	B Negotiate*	C Clarify/Respond to Queries*
Name			
Title			
E-mail			
Telephone			

* If the individual identified in Column A also performs the functions identified in Columns B & C, then no response is required for those Columns. If separate individuals perform the functions in Columns B and/or C, they must be identified.

3. Use of subcontractors (Select one):

- No subcontractors will be used in the performance of any resultant contract, OR
 The following subcontractors will be used in the performance of any resultant contract:

 (Attach extra sheets, as needed)

4. Describe any relationship with any entity (such as a State Agency, reseller, etc. that is not a subcontractors listed in #3 above), if any, which will be used in the performance of any resultant contract. (N/A, None, Does not apply, etc. are acceptable responses to this item.)

 (Attach extra sheets, as needed)

By signing the form below, the Authorized Signatory attests to the accuracy and veracity of the information provided on this form, and explicitly acknowledges the following:

- On behalf of the submitting-organization identified in item #1, above, I accept the Conditions Governing the Procurement, as required in Section II.C.1. of this RFP;
- I concur that submission of our proposal constitutes acceptance of the Evaluation Factors contained in Section V of this RFP; and
- I acknowledge receipt of any and all amendments to this RFP, if any.

_____, 20_____
 Authorized Signature and Date (Must be signed by the individual identified in item #2.A, above.)

Appendix D- Campaign Contribution Disclosure Form

Pursuant to the Procurement Code, Sections 13-1-28, et seq., NMSA 1978 and NMSA 1978, § 13-1-191.1 (2006), as amended by Laws of 2007, Chapter 234, a prospective contractor subject to this section shall disclose all campaign contributions given by the prospective contractor or a family member or representative of the prospective contractor to an applicable public official of the state or a local public body during the two years prior to the date on which a proposal is submitted or, in the case of a sole source or small purchase contract, the two years prior to the date on which the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor or a family member or representative of the prospective contractor to the public official exceeds two hundred fifty dollars (\$250) over the two-year period. A prospective contractor submitting a disclosure statement pursuant to this section who has not contributed to an applicable public official, whose family members have not contributed to an applicable public official or whose representatives have not contributed to an applicable public official shall make a statement that no contribution was made.

A prospective contractor or a family member or representative of the prospective contractor shall not give a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or during the pendency of negotiations for a sole source or small purchase contract.

Furthermore, a solicitation or proposed award for a proposed contract may be canceled pursuant to Section [13-1-181](#) NMSA 1978 or a contract that is executed may be ratified or terminated pursuant to Section [13-1-182](#) NMSA 1978 if a prospective contractor fails to submit a fully completed disclosure statement pursuant to this section; or a prospective contractor or family member or representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process.

The state agency or local public body that procures the services or items of tangible personal property shall indicate on the form the name or names of every applicable public official, if any, for which disclosure is required by a prospective contractor.

THIS FORM MUST BE INCLUDED IN THE REQUEST FOR PROPOSALS AND MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:

“Applicable public official” means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective contractor is submitting a competitive sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.

“Campaign Contribution” means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that official’s behalf for the purpose of electing the official to statewide or local office. “Campaign Contribution” includes the payment of a debt incurred in an election campaign, but does not include the value of services provided without compensation or unreimbursed travel or other personal

expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

“Family member” means a spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law of (a) a prospective contractor, if the prospective contractor is a natural person; or (b) an owner of a prospective contractor;

“Pendency of the procurement process” means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals.

“Prospective contractor” means a person or business that is subject to the competitive sealed proposal process set forth in the Procurement Code [Sections [13-1-28](#) through [13-1-199](#) NMSA 1978] or is not required to submit a competitive sealed proposal because that person or business qualifies for a sole source or small purchase contract.

“Representative of a prospective contractor” means an officer or director of a corporation, a member or manager of a limited liability corporation, a partner of a partnership or a trustee of a trust of the prospective contractor.

Name(s) of Applicable Public Official(s) if any: Michelle Lujan Grisham, Governor and Howie Morales, Lieutenant Governor

DISCLOSURE OF CONTRIBUTIONS BY PROSPECTIVE CONTRACTOR:

Contribution Made By: _____

Relation to Prospective Contractor: _____

Date Contribution(s) Made: _____

Amount(s) of Contribution(s) _____

Nature of Contribution(s) _____

Purpose of Contribution(s) _____

(Attach extra pages if necessary)

Signature

Date

Title (position)

--OR--

NO CONTRIBUTIONS IN THE AGGREGATE TOTAL OVER TWO HUNDRED FIFTY DOLLARS (\$250) WERE MADE to an applicable public official by me, a family member or representative.

Signature

Date

Title (Position)

Appendix E (1) – Cost Response Form
Financial Statement Audit

Projected Expenses for DFA’s Annual Financial Statement Audit				
Projected Personnel Expenses				
Key Personnel Name	Key Personnel Position Title	Approximant # of Billable Hours	Hourly Rate	Cost
Total Projected Personnel Expenses				\$
Projected Non Personnel Expenses		(List projected non personnel expenses to include all operating costs, supplies, travel, technology, etc.)		
Type of Expense	Description	Cost		
Total Projected Non Personnel Expenses				\$
Projected Grand Total for DFA’s Annual Financial Statement Audit				\$

Appendix E (2) – Cost Response Form
Federal Single Audit

Projected Expenses for DFA’s Annual Federal Single Audit				
Projected Personnel Expenses				
Key Personnel Name	Key Personnel Position Title	Approximant # of Billable Hours	Hourly Rate	Cost
Total Projected Personnel Expenses				\$
Projected Non Personnel Expenses		(List projected non personnel expenses to include all operating costs, supplies, travel, technology, etc.)		
Type of Expense	Description		Cost	
Total Projected Non Personnel Expenses				\$
Projected Grand Total for DFA’s Annual Federal Single Audit				\$

Appendix E (3) – Cost Response Form
Financial Statement Preparation

Projected Expenses for DFA’s Annual Financial Statement Preparation				
Projected Personnel Expenses				
Key Personnel Name	Key Personnel Position Title	Approximant # of Billable Hours	Hourly Rate	Cost
Total Projected Personnel Expenses				\$
Projected Non Personnel Expenses		<i>(List projected non personnel expenses to include all operating costs, supplies, travel, technology, etc.)</i>		
Type of Expense	Description		Cost	
Total Projected Non Personnel Expenses				\$
Projected Grand Total for DFA’s Annual Financial Statement Preparation				\$