

**Amendment #1
Request for Information
RFx No. 3150002847
FORENSIC AUDIT SERVICES**

Amendments to the RFI are as follows:

1. **Section 3.C.7**

Statement of firm's ability to start the project and provide completion by no later than nine (9) months from the date of the Contract Execution ~~December 31, 2020~~; and

2. Please see attached Questions and Answers.

Please acknowledge receipt of Amendment #1 by returning it, along with your response, by June 2, 2020, at 5:00 PM. This acknowledgement should be enclosed in your response. **Failure to submit this acknowledgement may result in rejection of the response.**

Name of Company

Authorized Official's Typed Name/Title

Signature of Authorized Official
(No stamped signature)

Date

Should an amendment to the RFI be issued, it will be posted on the MDHS website (www.mdhs.ms.gov) in a manner that all respondents will be able to view. Further, respondents must acknowledge receipt of any amendment to the solicitation by signing and returning the amendment with the response, by identifying the amendment number and date in the space provided for this purpose on this form, or by letter. The acknowledgment must be received by MDHS by the time and at the place specified for receipt of responses. It is the respondent's sole responsibility to monitor the website for amendments to the RFI.

**Questions and Answers
Request for Information (RFI) # 3150002847
FORENSIC AUDIT SERVICES**

1. Does this project have an incumbent vendor and, if so, which vendor?

ANSWER: No.

2. If a formal solicitation (i.e. RFP, RFQ) were to be released for this project, is there an anticipated timeline for that release?

ANSWER: At this time, MDHS does not have an anticipated timeline for a formal solicitation (IFB, RFQ, RFP); however, if a formal solicitation is issued, the solicitation will be advertised at a minimum, in the Clarion Ledger, posted to the MDHS website (<https://www.mdhs.ms.gov>), and published to Mississippi Contract/Procurement Opportunity Search Portal.

3. RFI states that “The original and one copy of the response shall be signed and submitted (emailed, hand-delivered, or mailed) in a sealed envelope or package.” Can vendors submit by email only, or are hard copies needed in addition to an emailed copy?

ANSWER: Responses may be submitted by email.

4. The RFI states that “Qualified firms must demonstrate a...understanding of GAO Yellow Book Audit standards or other evaluation techniques.” Specifically, which standards do you contemplate the firm apply to the services performed? (e.g. GAO Yellow Book, AICPA, etc.?)

ANSWER: AICPA Code of Professional Conduct and AICPA Statement on Standards for Forensic Services No. 1.

5. The RFI states, “the scope may be negotiated based on recommendations by respondent audit firms but MDHS anticipates forensic audit services to include a detailed analysis comprised of, but not limited to...MDHS payments made to TANF subrecipients...were allowable pursuant to federal requirements...” Do you contemplate that the firm perform a 100% review of all TANF payments, or are appropriate audit sampling methods acceptable to complete the scope of work?

ANSWER: MDHS anticipates a 100% review of all TANF payments for the subject period, working from and beyond the sampling done by the office of state auditor in its federal single audit. If applicable standards allow for sampling, please provide your methodology.

6. Without understanding the nature of and storage of the detailed records needed to complete the in-depth analysis of TANF payments, do you anticipate the majority of the work to be completed on-site?

ANSWER: All audit work should be completed remotely to the extent the applicable standards permit, but on-site work can be performed when deemed necessary.

7. If during the course of the forensic audit, indicators of potential irregularities, misconduct, or fraud extending to periods outside of the one subject to the forensic audit (January 1, 2016 through December 31, 2019) are identified, will potential expansion of the subject period be considered?

ANSWER: Potentially, yes.

8. If the Forensic Auditor identifies potential issues with internal control environment, will the same Forensic Auditor be precluded from assisting MDHS's remediation of the identified issues (if MDHS chooses to release a request for proposal)?

ANSWER: No. Any separate RFP for remediation will only be issued after the final report on the Forensic Audit is released, so as not to interfere with the independence of the firm conducting the forensic audit.

9. Please provide the name of the accounting/bookkeeping system(s) utilized during the subject period.

ANSWER: Mississippi's Accountability System for Government Information and Collaboration (MAGIC). MDHS has also utilized SmartSheet for internal accounting purposes.

10. Will the Forensic Auditor have access to the electronic communications of relevant individuals (i.e., will the Forensic Auditor perform an email review?)?

ANSWER: Yes, but with reporting to MDHS of the need for specific individuals' emails.

11. Where will the Forensic Auditor perform its services (i.e., on-site at MDHS headquarters or other relevant MDHS locations, remotely, a combination of on-site and remotely, etc.)?

ANSWER: Services may be performed on-site and remotely. It is anticipated that the on-site work will be completed at the state office.