

RFP 2020-002 - Forensic Audit Q&A

Part A.

1. Question: Our firm is not required to have an audit performed/does not disclose financial information publically/ does not disclose litigations publically. Can an un-audited statement be provided in lieu of most recent annual audited financial statement and/or would financial information be protected as “confidential information”?

Answer: An unaudited statement can be provided. PLEASE NOTE: NHCC is a public benefit corporation and as such any response may be subject to FOIL.

2. Question: Is there a specific requirement regarding participation or percentage of participation of MWBE for a successful proposal?

Answer: All proposals will be considered.

3. Question: What is the impact of COVID-19 health protocols?

Answer: To the extent possible; some interviews may be performed remotely. Limited off-site electronic document review can also be arranged. However, due to the complexity of the engagement, some onsite fieldwork is required. Private and secure workspace will be made available.

4. Question: What is the expectation of the final deliverables? Are all deliverables expected on September 15, 2020?

Answer: Yes.

Part B

5. Question: Who will be overseeing the work performed?

Answer: The NHCC Board of Directors; day to day oversight will be by NHCC General Counsel.

6. Question: Will the engagement be conducted under privilege? Will the engagement be retained by NHCC directly or through counsel?

Answer: The engagement will be through the NHCC Legal Department.

7. Question: Is the audit limited to the Finance Department?

Answer: The engagement is limited to the Finance Department.

8. Question: What responsibilities fall under the Finance Department?

Answer: General finance and accounting; revenue cycle, information technology, payroll, accounts payable and purchasing.

9. Question: How many employees work in the Finance Department? Will an organizational chart outlining the structure of the Finance Department be provided?

Answer: There are approximately 70 employees, including management and staff. An organizational chart will be provided.

10. Question: Does the NHCC Finance Department have written internal control policies? If so, how, by whom and when were they developed? Has there ever been an assessment or opinion generated regarding the internal control?

Answer: Yes. The policies were developed over time by Finance and related personnel.

11. Question: What is NHCC's standard records retention policy for record potentially relevant to this service, such as financial records, emails, personnel records and policy/procedure documents?

Answer: Seven years.

12. Question: What IT systems are used by the Finance Department, including but not limited to financial systems for maintaining financial reporting, financial statements and related records? What general ledger system is used?

Answer: Lawson.

13. Question: How is support/date stored? Is there one system or is it stored across disparate platforms?

Answer: Data is stored on shared files on a protected network server.

14. Question: Are A. Holly Patterson Extended Care Facility or the Community Health Centers included in the audit? If so, are they on the same IT systems?

Answer: Yes.

15. Question: Will information be available in its current state or will redaction be required? How (if at all) will HIPAA regulations affect the ability to review documents and support?

Answer: The selected firm will be required to execute a Business Associate Agreement to address HIPAA concerns.

16. Question: Would the audit require expertise in medical coding, billing and claims processing? Will the audit require expertise in patient care protocols and related controls?

Answer: Yes.

17. Question: For the period of review, will the reports be provided in electronic format, and if so, what format?

Answer: While there are some manual documents, most documents will be available electronically via secured remote desktop access. Nevertheless, a majority of field work should be performed on-site; private and secure workspace will be available.

18. Question: What were NHCC's annual revenues for the fiscal years covered by the proposed review?

Answer: Five hundred million to six hundred million dollars.