

Audit Services RFP #20-770-20-06238

Questions/Answers

1.	<p>Regarding the level of effort of the current audit firm:</p> <ul style="list-style-type: none">• What was the duration of time the current audit firm was onsite performing audit procedures? How many staff were assigned? <p>For the preliminary audit field work the current audit firm had two auditors for one week. During the actual audit work there were two auditors for two weeks with one audit supervisor here for one day. One auditor came on site for two days for final work.</p> <ul style="list-style-type: none">• What was the duration of time the current audit firm was offsite performing audit procedures/finalizing workpapers and preparation of required reports? <p>I do not know what the auditors were doing when they were offsite.</p>
2.	<p>Does the Department draft its own financial statements, footnote disclosures, SEFA, or is that the responsibility of the audit firm?</p> <p>The Agency does draft our own financial statements, foot note disclosures. Currently NMCD is in the procurement process to buy software to help us do this work.</p>
3.	<p>Approximately how many audit adjustments and reclassification entries were made by the current audit firm in 2019?</p> <p>Most of the audit adjustments and reclassifications were identified by the NMCD staff. The work that found these entries should have been done before the auditors arrived. There were three fund balance reclassifications that were produced because the auditors identified the need.</p>
4.	<p>Have there been any significant changes in staffing and/or policies and procedures during the year?</p> <p>There have been no significant changes in policies or procedures during the current year.</p> <p>The CFO will be replaced before the end of the year. However, the current CFO will be transferring to the Budget Bureau for NMCD so will be available.</p> <p>The ASD Deputy Director and ASD Acting Director are new this year.</p>
5.	<p>How many auditors were onsite during fieldwork and how many weeks were they onsite?</p> <p>Two auditors were onsite for the preliminary work, which was done in one week.</p> <p>During the actual audit again, only two auditors were onsite full time for the two weeks they were here. An audit supervisor was here for one of those days. One auditor came back for some clean up work for two days.</p>
6.	<p>Have there been significant changes to Federal or State Programs?</p> <p>During the current year, the number of public prison facilities increased to seven and the number of private prison facilities decreased to four.</p> <p>NMCD did not apply for the SCAAP grant in FY20.</p>
7.	<p>Is there an expected single audit again this year and if so, which program?</p> <p>Because NMCD did not apply for the SCAAP grant, we do not expect to have a single audit requirement.</p>

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8.	<p>Have there been any audits and/or reviews performed by any third-parties (i.e. granting agencies DFA, etc.) recently? If so, what were the results?</p> <p style="color: red;">On a rotating basis all of our facilities are audited for American Correctional Association (ACA) accreditation.</p>
9.	<p>Has the Department adopted or changed any policies in regards to managing Fiduciary Funds due to the implementation of GASB Statement No. 84?</p> <p style="color: red;">The agency is currently changing our policy for the inmate trust account that is held. The change was not spurred by GASB #84.</p>
10.	<p>Does the Department believe there will be a significant impact with the implementation of GASB Statement No. 87 (Leases) and what is the Department's plan for implementation?</p> <p style="color: red;">NMCD does not believe there will be a significant impact as a result of implementing GASB #87. Our leases are mostly operating leases for a relatively short period.</p>
11.	<p>Other than SHARE, does the Department utilize any software applications that support financial reporting and federal program compliance?</p> <p style="color: red;">Currently, we use CS Fixed Assets for our fixed asset accounting and CMIS for our inmate management which includes the fiduciary account for our inmates.</p> <p>How long has the District utilized the software?</p> <p style="color: red;">About 20 years. NMCD is currently developing a new software for the inmate management work.</p> <p>Are there any accounting software changes expected in FY 2020?</p> <p style="color: red;">The new software will not be ready until sometime in FY2021</p> <p>Are the majority of records maintained electronically or on paper?</p> <p style="color: red;">The majority of all records are electronically maintained.</p>
12.	<p>Which facilities are consumable inventories maintained?</p> <p style="color: red;">All seven public prison facilities have consumable inventories.</p>
13.	<p>How many different appropriations does the Department typically receive during a fiscal year?</p> <p style="color: red;">For the state money, we mainly get just one appropriation in different sections of House Bill 2.</p>
14.	<p>Section IV. B. 4. Asks us to list all prior engagements performed for the State of New Mexico during the last five years. Would you like this list to include work performed for municipalities, counties, and school districts in the State as well?</p> <p style="color: red;">Yes</p>