Medical University of South Carolina
Amendment #3

Solicitation Number: P171051ADD
Date Issued: March 1, 2017
Procurement Officer: Angenita DeVeaux
Phone: (843)-792-2389
E-Mail Address: deveauxan@musc.edu
Mailing Address: 19 Hagood Avenue, MSC 824 Charleston, SC 29425

DESCRIPTION: Financial and Compliance Audits
USING GOVERNMENTAL UNIT: Medical University of South Carolina

The Term "Offer" Means Your "Bid" or "Proposal". Your offer must be submitted in a sealed package. Solicitation Number & Opening Date must appear on package exterior. See "Submitting Your Paper Offer or Modification" provision.

SUBMIT YOUR SEALED OFFER TO EITHER OF THE FOLLOWING ADDRESSES:

MAILING ADDRESS:
Medical University of South Carolina
19 Hagood Avenue, MSC 824
Charleston, SC 29425

PHYSICAL ADDRESS:
Medical University of South Carolina
19 Hagood Avenue, Suite 408
Charleston, SC 29403

SUBMIT OFFER BY (Opening Date/Time): February 16, 2017 @ 3:00 PM (Local) See “Deadline For Submission Of Offer”

NUMBER OF COPIES TO BE SUBMITTED: One (1) original, two (2) copies and one (1) redacted copy (marked “redacted”)

AWARD & AMENDMENTS
Award will be posted on 04/17/17. The award, this solicitation, any amendments, and any related notices will be posted at the following web address:
http://academicdepartments.musc.edu/vpfa/finance/purchasingap/solicit-awards.htm

You must submit a signed copy of this form with Your Offer. By signing, You agree to be bound by the terms of the Solicitation. You agree to hold Your Offer open for a minimum of thirty (30) calendar days after the Opening Date. (See "Signing Your Offer" provision.)

NAME OF OFFEROR
(full legal name of business submitting the offer)

AUTHORIZED SIGNATURE
(Person must be authorized to submit binding offer to contract on behalf of Offeror.)

DATE SIGNED

TITLE
(business title of person signing above)

STATE VENDOR NO.
(Register to Obtain S.C. Vendor No. at www.procurement.sc.gov)

PRINTED NAME
(printed name of person signing above)

STATE OF INCORPORATION
(If you are a corporation, identify the state of incorporation.)

OFFEROR'S TYPE OF ENTITY: (Check one)

___ Sole Proprietorship  ___ Partnership  ___ Other ________________________

___ Corporate entity (not tax-exempt)  ___ Corporation (tax-exempt)  ___ Government entity (federal, state, or local)

(See "Signing Your Offer" provision.)
**HOME OFFICE ADDRESS**  (Address for offeror's home office / principal place of business)

**NOTICE ADDRESS**  (Address to which all procurement and contract related notices should be sent.)  (See "Notice" clause)

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<tr>
<th>Area Code</th>
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E-mail Address

**PAYMENT ADDRESS**  (Address to which payments will be sent.)  (See "Payment" clause)

**ORDER ADDRESS**  (Address to which purchase orders will be sent)  (See "Purchase Orders and "Contract Documents" clauses)

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<thead>
<tr>
<th>Payment Address same as Home Office Address</th>
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**ACKNOWLEDGMENT OF AMENDMENTS**
Offerors acknowledges receipt of amendments by indicating amendment number and its date of issue.  (See "Amendments to Solicitation" Provision)

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<tr>
<th>Amendment No.</th>
<th>Amendment Issue Date</th>
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**DISCOUNT FOR PROMPT PAYMENT**  (See "Discount for Prompt Payment" clause)

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<tr>
<th>10 Calendar Days (%)</th>
<th>20 Calendar Days (%)</th>
<th>30 Calendar Days (%)</th>
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**PREFERENCES - A NOTICE TO VENDORS (SEP. 2009):** On June 16, 2009, the South Carolina General Assembly rewrote the law governing preferences available to in-state vendors, vendors using in-state subcontractors, and vendors selling in-state or US end products. This law appears in Section 11-35-1524 of the South Carolina Code of Laws. A summary of the new preferences is available at www.procurement.sc.gov/preferences. **ALL THE PREFERENCES MUST BE CLAIMED AND ARE APPLIED BY LINE ITEM, REGARDLESS OF WHETHER AWARD IS MADE BY ITEM OR LOT. VENDORS ARE CAUTIONED TO CAREFULLY REVIEW THE STATUTE BEFORE CLAIMING ANY PREFERENCES. THE REQUIREMENTS TO QUALIFY HAVE CHANGED. IF YOU REQUEST A PREFERENCE, YOU ARE CERTIFYING THAT YOUR OFFER QUALIFIES FOR THE PREFERENCE YOU'VE CLAIMED. IMPROPERLY REQUESTING A PREFERENCE CAN HAVE SERIOUS CONSEQUENCES. [11-35-1524(E)(4)&(6)]**

**PREFERENCES - ADDRESS AND PHONE OF IN-STATE OFFICE:** Please provide the address and phone number for your in-state office in the space provided below. An in-state office is necessary to claim either the Resident Vendor Preference (11-35-1524(C)(1)(i)&(ii)) or the Resident Contractor Preference (11-35-1524(C)(1)(iii)). Accordingly, you must provide this information to qualify for the preference. An in-state office is not required, but can be beneficial, if you are claiming the Resident Subcontractor Preference (11-35-1524(D)).

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<th>In-State Office Address same as Home Office Address</th>
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Solicitation Number: P171051ADD

Amendment No. 3

NOTICE

RFP Questions and Answers
<table>
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<tr>
<th>Vendor Questions</th>
<th>Responses</th>
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<tbody>
<tr>
<td>1. What are the reasons for issuing the RFP at this time? Will the current</td>
<td>The contract expired. The current auditor may submit a proposal.</td>
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<td>auditor be invited to propose?</td>
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<tr>
<td>2. Page 9 of the RFP, under Contents of Offer, states, “If your offer</td>
<td>If your company is selected as the awarded vendor/vendor of choice, we can discuss/negotiate suitable language during the contract negotiation phase</td>
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<td>includes any comment over and above the specific information requested in the</td>
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<td>solicitation, you are to include this information as a separate appendix to your</td>
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<td>offer. Offers which include either modifications to any of the solicitation’s</td>
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<td>contractural requirements or an offeror’s standard terms and conditions may be</td>
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<td>deemed non-responsive and not considered for award. [02-2B040-2].” If a proposer</td>
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<td>has suggestions for the clarification (not objections) of language in the</td>
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<td>standard terms and conditions, should that be included in an appendix to the</td>
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<td>proposal? And to what level of detail do you want to see these? If the proposer</td>
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<td>objects to some of the terms and would like to negotiate the language, should this</td>
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<td>be detailed in the appendix and to what level of detail? Could the proposer</td>
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<td>indicate that there are certain sections they would like to negotiate if</td>
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<td>selected and not detail them in the proposal?</td>
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<td>3. Page 13, item e. of the proposal indicates that the proposer should not</td>
<td>Generally, the Finance staff prepares all reconciliations on a monthly basis, including the bank reconciliations. All schedules are prepared based on requests of the auditors. Internal Audit does not assist with the audit work.</td>
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<td>assume that the accounting or internal audit staff will be available to prepare</td>
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<td>schedules. Can you clarify what type of schedules and reconciliations are</td>
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<td>available to the auditor that are prepared by management or internal audit?</td>
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<td>4. Will we have an opportunity to meet with management prior to submitting the</td>
<td>No.</td>
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<td>actual proposal or prior to oral presentations (if any)?</td>
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<td>5. What is the structure of the finance and accounting teams we would be</td>
<td>MUSC, MUHA and UMA each have a separate finance and accounting staff. Each entity will appoint a primary audit liaison.</td>
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<td>6. How integrated or decentralized are the accounting functions between the entities? How many locations would we need to visit to obtain records that would be subject to our audit?</td>
<td>The accounting functions for the three entities are decentralized. The auditor would need to work in three different locations.</td>
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<td>7. Same question for the revenue cycles?</td>
<td>The clinical services revenue cycle is integrated. MUHA and UMA have a single billing office.</td>
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<td>8. Can you provide a list of the in-scope software systems for the financial statement audits? How integrated are these systems? Are any of the primary systems outsourced and with whom?</td>
<td>MUSC and MUHA use SmartStream Financials and SmartStream HR, UNIX (or Windows Server optionally) based software from Infor Corporation. The main modules include General Ledger, Purchasing, Accounts Payable (AP), Accounts Receivable, Human Resources, and Payroll. The AP and payroll module produce journal entries that are integrated to the Financial system and are posted via workflow activity by University Accounting Services department. There are also various journal entries generated by external billing processes that are manually processed by Accounting Services. The MUSC/MUHA Kronos Workforce Timekeeping system is integrated to the SmartStream HR/Payroll system via Kronos developed and in-house developed interfaces. Epic patient refunds are delivered electronically as journal entries and entered into the SmartStream Financials G/L via in-house developed interface and an electronic integration returns payment status back to Epic. Any other Epic transactions would be manually done by University Accounting Services. UMA uses Infinium Iseries which is an AS400 based software from Infor Corporation. There are four main modules to this software which are general ledger, accounts payable, payroll and HR functions. The AP and payroll modules produce journal entries that must be manually posted to the GL. Kronos timekeeping software also manually interfaces with Infinium. There is not interface between the EPIC billing and collection software and the G/L as all activity is recapped and posted as journal entries to the G/L.</td>
</tr>
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<td>9. When has interim and final field work typically taken place? How many weeks were the auditors in the field? Did this schedule work well with your team?</td>
<td>Interim fieldwork typically starts in late April to early May. The audit team is normally on site for 2 weeks. Final fieldwork typically starts at the beginning of August and lasts about 4-6 weeks on-site. We are not requesting a change in timing.</td>
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<td>10. Can you share what the fees were for the prior audit?</td>
<td>See answer to question #33.</td>
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<td>11. Can we view a copy of the auditor’s report to the Audit</td>
<td>The document contains proprietary information. It will be made</td>
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<td>Committee, along with any letters on internal controls (we didn’t see any posted to the State website, other than single audit)?</td>
<td>available to the awarded offeror.</td>
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| 12. With the adoption of GASB 80, will there be any discrete component units being blended? | MUSC - No  
MUHA – This standard is not expected to be applicable to MUHA.  
UMA - We are in the process of determining the presentation requirement for MSV, and MSV Health Inc. Activity for these two entities will be very limited for the first fiscal year ending June 30, 2017. |
| 13. For the single audits under MUHA and MUSC; do you anticipate any changes in federal funding in the entities that would result in new or a change in existing major federal programs? | We anticipate an increase in MUHA’s major federal HUD program. For MUSC, we do not foresee any change in our existing major programs at this time. |
| 14. Were there issuances of new debt or refundings subsequent to the June 30, 2016 f/s? If so were any swap agreements entered into for the issuances? | MUSC – there is potential refinancing of Higher Education Revenue Bonds.  
MUHA – additional HUD debt was closed on 11/17/16. |
| 15. Have there been audit entries in the past 2 audits? If so, can you describe the number of and areas that are being adjusted? What is the expectation for the 2017 audit in this regards? | MUSC, MUHA and UMA - There were no recorded audit differences. All unrecorded audit differences will be made available to the awarded offeror. We do not expect any audit differences in FY17. |
| 16. What audit areas caused difficulties (time and effort) for the auditors in the past year? | GASB 68 for MUSC and MUHA. The Epic implementation (2015) caused the greatest increase in time and effort for UMA as processes are still evolving. |
| 17. Can you provide a high level summary of your methodology to establish a/r allowances for bad debts? Contractual discounts? | MUHA uses historical patient A/R data to estimate target allowances for contractual and bad debt adjustments. Contractual adjustments are derived from paid claims, generally the most recent 90 days. Bad debt adjustments are based on aged patient A/R details. Management considers modifications to targets only for outlier items that materially affect the reserve estimates, such as important business changes and unusual ‘one-time’ issues.  
UMA uses 3 different rates to value accounts receivable, collection rate, contractual allowance rate, and bad debt rate. We use the last 12 months of data to calculate each rate. The collection rate is a weighted average rate by medical specialty, collections divided by charges less charity care. The contractual allowance rate is a weighted average rate by payor class, total adjustments divided by charges. The bad debt rate... |
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<th>18. Any significant CMS, Medicaid or other regulatory entity issues on billing or cost reports?</th>
<th>is the remaining percentage not considered collectable or contractual.</th>
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<td>19. Any significant changes in the MUSC, the Authority or the component units during 2017 that would change the audit scope from the prior year?</td>
<td>No significant concerns that we are aware of regarding any regulatory billing issues.</td>
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<td>20. Any change in payor contracts that creates a potential significant upside or downside risk in 2017 or subsequent years?</td>
<td>See Section III b and c, beginning on page 11 of the RFP. MHA, MHP, MSV and MSV Health will be new entities for FY17. We anticipate MHP to begin activity in FY18.</td>
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<tr>
<td>21. Please describe the size and financial testing coverage of your Internal Audit function. Does Internal Audit provide any hours to directly support the external audits? Are you looking for change in this area in the future?</td>
<td>MUHA – There have not been any contract changes with significant risk. UMA - No significant change in payor contracts that we are aware of.</td>
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<td>22. Can you please provide prior year financial and compliance audits for MUHA and UMA? If the 2016 compliance audits have not yet been issued, what is the expected issuance timing of those reports?</td>
<td>The Internal Audit Department has 12 full-time equivalent positions. Internal Audit does not conduct any financial testing, nor do they directly support the external audits. No changes are expected in the future. All internal audit reports will be made available to the awarded offeror each fiscal year.</td>
</tr>
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<td>23. Can you please provide the 2016 compliance audit for MUSC? If it has not yet been completed, what is the expected issuance timing for the report?</td>
<td>MUHA - See attached copy of MUHA Audited Financial Statements for FY16. The FY16 compliance audit can be accessed at <a href="http://academicdepartments.musc.edu/vpfa/visitors/index.htm">http://academicdepartments.musc.edu/vpfa/visitors/index.htm</a>. MUHA anticipates completion of the FY16 compliance audit by the end of February.</td>
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<td>24. Why is the University requesting a proposal? (i.e. rotation cycle, fresh perspective desired, governing board request, cost)</td>
<td>The contract expired.</td>
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<td>25. Please comment on the governing body’s committee (audit, finance, etc) overseeing the governance of this contract. Please include membership and meeting schedule.</td>
<td>For MUSC and MUHA, the Audit Committee of the Board of Trustees oversees the governance of the contract. Every Trustee is a member of the Audit Committee. A list of Trustees can be found at <a href="http://academicdepartments.musc.edu/leadership/board/index.html">http://academicdepartments.musc.edu/leadership/board/index.html</a>.</td>
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Regular Board meeting occur on the second Friday of February, April, August, October and December, and the day before Commencement in May. Committee meetings are held on the Thursday before the Board meetings (except in May; the committees generally do not meet). An entrance conference is normally held during the Audit Committee meeting in April each year. The entrance conference with the Audit Committee for the FY2017 audit is TBD due to the timing of this RFP. An exit conference is held with the Audit Committee at the December meeting each year.

UMA has a Board of Directors that meet quarterly to ratify actions taken by its Executive Committee. The audit is presented annually at the December Board meeting, first to the Finance Committee of the Board and then to the full Board Meeting.

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<td>26. Please comment and/or provide journal entries proposed by the auditors in the prior year?</td>
<td>There were no recorded audit differences. All unrecorded audit differences will be made available to the awarded offeror.</td>
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<td>27. Please provide a listing of findings or comments made by the auditor to the governing body.</td>
<td>No management letter was issued for MUSC or UMA for FY16. MUHA’s FY16 Management Letter is attached. The auditor’s comments to the governing body include proprietary information and will be made available to the awarded offeror.</td>
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| 28. Any items in management letters that have been subsequently addressed? | MUSC – N/A  
MUHA – Comment #1 has been subsequently addressed. Comment #2 is in progress.  
UMA – N/A |
| 29. What computer systems are used for general ledger operations? Which systems manually interface with the general ledger? Which systems automatically interface with the general ledger? | MUSC and MUHA use SmartStream Financials and SmartStream HR, UNIX (or Windows Server optionally) based software from Infor Corporation. The main modules include General Ledger, Purchasing, Accounts Payable (AP), Accounts Receivable, Human Resources, and Payroll. The AP and payroll module produce journal entries that are integrated to the Financial system and are posted via workflow activity by University Accounting Services department. There are also various journal entries generated by external billing processes that are manually processed by Accounting Services. The MUSC/MUHA Kronos Workforce Timekeeping system is integrated to the SmartStream Financials. |
HR/Payroll system via Kronos developed and in-house developed interfaces. Epic patient refunds are delivered electronically as journal entries and entered into the SmartStream Financials G/L via in-house developed interface and an electronic integration returns payment status back to Epic. Any other Epic transactions would be manually done by University Accounting Services.

UMA uses Infinium Iseries which is an AS400 based software from Infor Corporation. There are four main modules to this software which are general ledger, accounts payable, payroll and HR functions. The AP and payroll modules produce journal entries that must be manually posted to the GL. Kronos timekeeping software also manually interfaces with Infinium. There is not interface between the EPIC billing and collection software and the G/L as all activity is recapped and posted as journal entries to the GL.

| 30. Please comment on the University’s quality of the documentation of the accounting systems, policies and procedures. | Accounting policies and procedures exist for the University and are updated on an annual basis. |
| 31. Are there any overlap of systems or internal controls between the University, MUHA and UMA? | Yes |
| 32. How closely affiliated is UMA with the University and the MUHA? Are operations similar in any way (utilize the same billing system, IT structure, etc.)? | Information Solutions provides IT services enterprise-wide. MUHA and UMA use Epic for revenue cycle. |
| 33. What were the 2014, 2015 and 2016 audit fees for the University, MUHA and UMA? Have there been any out of scope billings over the past three years? If so, how much were the out of scope billings and what was the reason for the out of scope service? | **MUSC**
2014 – $180,000 per the award. In addition, we paid $9,800 for an attestation report required by the State of NC. TOTAL $189,800

2015 – $184,000 per the award. In addition, we paid $9,800 for an attestation report required by the State of NC, $12,500 for Agreed Upon Procedures related to SC Education Lottery Proceeds, and $16,000 for GASB 68 implementation. TOTAL $222,300

2016 – $188,000 per the award. In addition, we paid $9,800 for an attestation report required by the State of NC and $12,000 for procedures related to GASB 68. TOTAL $209,800

**MUHA**
2014 – $175,000 per the award. In addition, we paid $17,750 for a second major program for A-133. TOTAL $192,750

2015 – $179,000 per the award. In addition, we paid $17,000 for a second major program for A-133 and $33,000 for the implementation of GASB 68 and Epic. TOTAL $229,000

2016 – $183,000 per the award. In addition, we paid $12,000 for procedures related to GASB 68. TOTAL $195,000

UMA
2014 – $132,000 per the award
2015 – $134,000 per the award
2016 – $136,000 per the award
There were no out of scope services provided over the three years.

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<td>34. What was the timing of preliminary and final fieldwork in the past for the University, MUHA, and UMA audits? Will the entities be requesting different timing under this audit contract?</td>
<td>Interim fieldwork typically starts in late April to early May. The audit team is normally on site for 2 weeks. Final fieldwork typically starts at the beginning of August and lasts about 4-6 weeks on-site. We are not requesting a change in timing.</td>
</tr>
<tr>
<td>35. How many weeks are the auditors typically on site for preliminary and final fieldwork for the University, MUHA and UMA audits?</td>
<td>Interim fieldwork typically starts in late April to early May. The audit team is normally on site for 2 weeks. Final fieldwork typically starts at the beginning of August and lasts about 4-6 weeks on-site.</td>
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<td>36. Did the current audit firm utilize IT specialists in performing the audit for the University, MUHA or UMA? If so, what systems were their procedures performed over?</td>
<td>Yes. Tests were performed over the primary systems including the financial systems, Epic, purchasing/e-Procurement systems.</td>
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<td>37. Has there been any disagreement with the current auditor firm? If yes, please provide some background on the issue.</td>
<td>No.</td>
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<td>38. Has there been any untimely (not retirement related) resignations of management level employees?</td>
<td>There have not been any untimely resignations of finance management level employees.</td>
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<td>39. Is there any planned turnover within key management positions, such as retirement, during the period of the contract?</td>
<td>The CFO of MUHA retired in December 2016.</td>
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<td>40. Has the University investigated a fraud in the last two years?</td>
<td>Yes.</td>
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<td>41. Does the University, UMA, and MUHA utilize an internal</td>
<td>Yes. Internal Audit primarily conducts performance audits under</td>
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<td>audit function within their operations? If so, what is involvement and focus of those departments?</td>
<td>Government Auditing Standards. Internal Audit does not conduct any financial testing, nor do they directly support the external audits. No changes are expected in the future. All internal audit reports will be made available to the awarded offeror each fiscal year.</td>
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<td>42. What are the two most significant issues facing the University in the next two years?</td>
<td>GASB 68 and GASB 75</td>
</tr>
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<td>43. Describe any relationships with third party service providers used by the entity that may have an impact on the accounting or financial reporting of the entity (i.e. ADP, Paychex, etc).</td>
<td>Heartland ECSI is MUSC’s 3rd party student accounting billing provider.</td>
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<td>MUHA uses Epic for patient revenue cycle and Kronos for Payroll Operations.</td>
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<td>UMA uses the following Third Party Service Providers to deliver information used in its CAFR: Wells Fargo Trust Department-Investment Valuation Services; Wells Fargo - Swap Valuation Services; Ponder and Company-Swap Effectiveness Review; Cambridge Advisory Group-IBNR Valuation for Self Insured Health Plan; Cambridge Advisory Group-GASB No. 45 Retiree Health Plan Valuation; AMTEC- Arbitrage Computation on outstanding debt.</td>
</tr>
<tr>
<td>44. Are there any improvements you would like to see in the audit process?</td>
<td>Timely issuance of the Uniform Guidance report in accordance with the date established in this RFP. UMA believes the current process works well.</td>
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</table>
| 45. Are there any significant changes in operations in the current year vs. the prior year including changes in policies and procedures, personnel, or the reporting entity? | MUSC – No  
MUHA – The only significant change has been the change from a service line management structure to an Integrated Center of Clinical Excellence management structure with physician leadership.  
UMA - None other than the start up of new entities as a response to the Affordable Care Act and reorganization of certain activities. |
| 46. Under the nature of services required, the Solicitation refers to multiple financial and compliance audits. While the MUSC CAFR is publically available, can you please provide an electronic copy of the most recently issued financial statements for each of the audits listed in this section. | MUHA – See attached copy of MUHA Audited Financial Statements for FY16.  
UMA - See attached electronic copy of UMA's CAFR for 2016.  
2016 Comprehensive Annual Financial Repx  
MUHA FY2016 Audit.pdf |
<p>| 47. Please also provide a copy of the most recent MUSC audit that includes Schedule of Expenditures and Federal Audit Report may be accessed from | <a href="http://academicdepartments.musc.edu/vpfa/visitors/index.htm">http://academicdepartments.musc.edu/vpfa/visitors/index.htm</a> |</p>
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<td><strong>Awards as required by the OMB Uniform Audit Requirements</strong></td>
<td></td>
</tr>
<tr>
<td><strong>48. Please provide a copy of the most recent presentation by the auditors to the Boards of MUSC and UMA as well as the most recently available management letters.</strong></td>
<td>The document contains proprietary information. It will be made available to the awarded offeror.</td>
</tr>
<tr>
<td><strong>49. Please also indicate if there is a required rotation from the current audit firm in connection with the Solicitation.</strong></td>
<td>No.</td>
</tr>
<tr>
<td><strong>50. Regarding the MUSC Health Alliance, the RFP states that MUSC will need a separate audit for this entity. What is the scope of this audit and what fiscal years should be included in our response to this RFP? The request for an audit of the MUSC Health Alliance is included in section B but not section C where MUSC lists out the specific audits to be performed by the successful proposer.</strong></td>
<td>MUSC Health Alliance, LLC is a new entity that will function as an Accountable Care Organization under the Affordable Care Act. The only anticipated activity for the current year is the deposit of escrow funds required by CMS in an interest bearing account and the payment of certain bank charges and legal fees for startup.</td>
</tr>
<tr>
<td><strong>51. The RFP states that all personnel working on the contract must have MUSC ID badges that the successful proposer pays for and that a condition of receiving these ID badges is a background check for each badge recipient and possibly drug or TB testing. Will MUSC require new background checks to be conducted by MUSC or will MUSC be willing to accept background checks that the successful proposer has independently conducted on their own partners and employees for purposes of obtaining these ID badges?</strong></td>
<td>The awarded offeror would be accountable for the background checks and we would issue the badges based on that understanding.</td>
</tr>
<tr>
<td><strong>52. The RFP requests that the engagement partner include a signed statement with the draft financial statements (typically due to the Office of the Comptroller General around September 23) stating that those draft financial statements are ready to be issued. Is the intention of this request essentially to make September 23 the target report issuance date?</strong></td>
<td>Yes.</td>
</tr>
<tr>
<td><strong>53. Is the use of offshore support for non-judgmental work on any piece of the audits (MUSC, MUHA, or UMA) prohibited? This would include word processing for the reports.</strong></td>
<td>No, however, information about the scope of offshore support should be communicated to the client prior to initiating the work.</td>
</tr>
<tr>
<td><strong>54. We would like to get a copy of the prior year financial report if possible. Is that available on the website? Or can you email me a copy?</strong></td>
<td>Financial Report may be accessed from: <a href="http://academicdepartments.musc.edu/vpfa/visitors/index.htm">http://academicdepartments.musc.edu/vpfa/visitors/index.htm</a></td>
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</tbody>
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