

REQUEST FOR PROPOSALS (RFP)

AUDITING AND ACCOUNTING SERVICES

#2015-04

RESPONSES TO WRITTEN QUESTIONS

April 21, 2015

This list of questions and responses #1 (Q&A#1) is being issued to clarify certain information contained in the above named Request for Proposals (RFP). The statements and interpretations of Contract requirements, which are stated in the following responses are not binding on the State, unless the State expressly amends the RFP. Nothing in the State's responses to these questions is to be construed as agreement to or acceptance by the State of any statement or interpretation on the part of the entity asking the question as to what the Contract does or does not require. Some questions have been edited for brevity and clarity, and duplicate questions may have been combined or eliminated.

The following are questions submitted pursuant to the RFP and the State Lottery and Gaming Control Agency's ("MLGCA" or "Lottery") responses to those questions:

1. **QUESTION:** Section 1.2 OFFEROR MINIMUM REQUIREMENTS ; Section 1.2.4 states that the Account Team principals for the Information Technology Audit must be CPA's. The professional designation that most IT auditors get is CISA, not CPA. Is it acceptable to have the CISA designation instead of a CPA.

ANSWER: Yes, the Certified Information Systems Auditor ("CISA") designation is acceptable for the IT Audit Account Team principals. (See Amendment #1 to the RFP)

2. **QUESTION:** Section 5.2.4 COMPONENT 4 – ASSESSMENT OF THE MLGCA'S TECHNOLOGY lists IT tasks for the risk assessment and audit that must be performed annually and a different list that must be performed biennially. However, the Financial Proposal Sheet in Appendix F only asks for a price for the Assessment of MLGCA's Technology in Year 2 of the Base Contract Term and also for the Renewal Option Periods. How should an offeror show the pricing for the tasks that are supposed to be conducted on a yearly basis versus the procedures to be conducted on a biennial basis?

ANSWER: The Financial Proposal Sheet in Appendix F will be revised to include areas where offerors can provide pricing for both the annual and biennial requirements. (See Amendment #1 to the RFP)

3. **QUESTION:** Will the Audit Contractor be required to conduct site visits to the 6 VLT Facilities to verify information?

ANSWER: The Contractor is not required by the contract to conduct site visits to the VLT Facilities, but it should exercise whatever due diligence it considers necessary to properly conduct its audit and issue its opinion. An Offeror should describe in its proposal its proposed methods and procedures for conducting the required audits.

4. **QUESTION:** Are there any VLT Facility reports prepared by the MLGCA's Internal Auditors that would be available to the Contractor?

ANSWER: Yes, audit reports prepared by the MLGCA Internal Auditors would be made available to the Contractor. Regulations governing the operation of the VLT Facilities are contained in COMAR Title 36.