

ROOSEVELT COUNTY SPECIAL HOSPITAL DISTRICT

REQUEST FOR PROPOSAL

FOR

AUDIT SERVICES FOR THE FISCAL YEARS 2026, 2027, and 2028

FOR

ROOSEVELT COUNTY SPECIAL HOSPITAL DISTRICT

BY: ROOSEVELT COUNTY SPECIAL HOSPITAL DISTRICT
42121 US HIGHWAY 70
PORTALES, NM 88130

ISSUE DATE: April 28, 2026

NOTICE: The New Mexico Procurement Code, Sections 13-1-28 to 13-1-199 NMSA 1978, imposes criminal penalties for its violation. In addition, New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities, and kickbacks.

NOTICE OF REQUEST FOR PROPOSALS

AUDIT SERVICES FOR THE FISCAL YEARS 2026 - 2031

ROOSEVELT COUNTY SPECIAL HOSPITAL DISTRICT

Notice is hereby given that the Roosevelt County Special Hospital District requests competitive sealed proposals to provide audit services for fiscal year ends 6/30/26, 06/30/27, and 06/30/28, for Roosevelt County Special Hospital District. Proposals will be received at: Roosevelt General Hospital, Administration; 42121 US Highway 70, Portales, NM 88130 until May 20, 2026 at 3:00 PM.

Any individual submitting a proposal must follow the prescribed form. A copy of the complete request for proposals may be obtained at the above address, and on the District's website www.myrgh.org.

The award will be made pursuant to 13-1-117 NMSA 1978. Negotiations may be conducted with offerors pursuant to 13-1-115 NMSA 1978. The District reserves the right to cancel the Request for Proposals and to reject any and all proposals in whole or part and to waive all technicalities.

BOARD OF TRUSTEES OF ROOSEVELT COUNTY SPECIAL HOSPITAL DISTRICT
42121 US Highway 70
Portales, New Mexico 88130

BY: 
Chairman

ATTEST: 
Member

SECTION I: GENERAL INFORMATION

The Roosevelt County Special Hospital District requests proposals from responsible suppliers to provide for Roosevelt County Special Hospital District of Portales, New Mexico audit services as described in the specifications below. Suppliers must possess the necessary experience and qualifications to enable them to perform the services.

In evaluating the knowledge and experience of a supplier the District will also give consideration to the relevant knowledge and experience of the supplier.

The New Mexico Procurement code shall govern this procurement of services. This request for proposals may be canceled and any and all proposals may be rejected in whole or part. The District reserves the right to waive all technicalities when it is in the best interest of the District.

This request for proposal shall not be modified in any way except by written amendment mailed to each recipient of the RFP. Suppliers shall acknowledge receipt of such amendments, if any, in writing. In no event shall the District be responsible for any costs an offeror incurred in the preparation or submission of a proposal or a revision of a proposal.

Proposals shall be received by the District's administrator no later than May 20, 2026 at 3:00 p.m. Proposals shall be received at Roosevelt General Hospital, Administration Offices, 42121 US Highway 70, Portales, New Mexico 88130. Suppliers shall submit four copies of the proposal with an original signature of the supplier or an individual who has authority to bind the offer. All proposals shall be submitted in a sealed envelope marked to the attention of "Administrator" and labeled: "Proposal for audit services for Roosevelt County Special Hospital District of Portales, New Mexico".

Proposals shall be date stamped upon receipt by Roosevelt County Special Hospital District administration. Proposals shall be opened and their review commenced at the deadline established for submission of proposals. Proposals shall not be opened publicly and shall not be opened to public inspection until after the award, if any, of a contract.

A proposal may be modified by an offeror prior to the deadline for submission of proposals by delivery of a written modification to the same address as original proposal. The sealed envelope shall be marked "Audit Services".

Any proposal or modification received after the deadline for submission of proposals will be considered late and nonresponsive. Unless a late proposal is the only one received, no late proposal or late modification will be considered unless it would have been timely except for the action or inaction of District personnel. Time limits will not otherwise be waived.

The District may conduct discussions or negotiations with responsible suppliers who submit acceptable or potentially acceptable proposals, in order to promote understanding of the District's requirements and the offerors' proposals and to facilitate arriving at a contract that will be most advantageous to the District. The District, however, reserves the right to accept proposals without conducting such discussions or negotiations.

If discussions or negotiations are held, the District may establish a common date and time for the submission of best and final offers. Best and final offers shall be submitted only once, unless the District makes a determination that it is the Districts' best interest to conduct additional discussions or negotiations or to change the Districts' requirements and require another submission of best and final offers. Otherwise, no discussion of any changes in the best and final offers shall be allowed prior to award. Suppliers shall also be informed that if they do not submit a notice of withdrawal or another best and final offer, their immediately previous offer will be construed as their best and final offer.

Prospective suppliers may direct questions about this request for proposals to Andrea King, Chief Financial Officer, (575) 356-3406. Nothing stated by any individual will however, amend this request for proposals unless such statement is reduced to written amendment.

SECTION II: SPECIFICATIONS FOR PROGRAM

A. GENERAL:

1. The Financial Statement Audit shall be conducted pursuant to the requirement for contracting and conducting audits of governmental agencies, which are established by the New Mexico State Auditor's Office.
2. The awarded firm shall be responsible for the preparation of the District's annual financial statements in accordance with generally accepted accounting principles (GAAP), as applicable to governmental entities. This includes, but is not limited to, preparation of the government-wide financial statements, fund financial statements, notes to the financial statements, and all required supplementary information. The firm shall also ensure that the financial statements are presented in conformity with Governmental Accounting Standards Board (GASB) requirements and are ready for inclusion in the audit report.
3. If applicable, a federal single audit should also be conducted and the associated fees should be negotiated separately with the awarded firm when the need is determined during the regular audit. Roosevelt County Special Hospital District does receive Federal Grant Funds.
4. The Audit shall be conducted in adequate time for submission to the State Auditor by the October 15th submission deadline of each respective year.
5. The Hospital District will provide client prepared schedules as requested by the audit firm to help assist in the timing and cost of the audit.
6. Any out of pocket expenses anticipated by the audit firm shall be included in the proposal as an actual estimated dollar amount for better tracking by the State Auditor's Office and for better internal budgeting. It is listed in the "Other allowed non-audit services" section in table item #6 below.

7. The proposal should stipulate the contract breakdown per the IPA Recommendation Form for Audits, including the subtotal before gross receipts tax and the total compensation. This will be completed by Roosevelt County Special Hospital District when recommending the IPA to the State Auditor on-line. The table is listed below.

Category	The first year of our 3-year procurement is FY 2026		The second year of our 3-year procurement is FY 2027		The third year of our 3-year procurement is FY 2028	
	Year 1 Hours	Year 1 Cost	Year 2 Hours	Year 2 Cost	Year 3 Hours	Year 3 Cost
Financial Statement Audit						
Financial Statement Preparation						
Federal Single Audit						
Other allowed non-audit services						
Component Units						
Other						
SUBTOTAL						
Gross Receipts Tax						
TOTAL						

8. The standard audit contract form required by the State Auditor's Office will have to be signed by both parties and returned to the State Auditor's Office.

9. The on-site manager as well as the estimated start and end date to complete audit should be in the proposal.

B. QUALITY ASSURANCE:

1. The firm must be registered with the State Auditor as an approved independent public accounting firm, and the audit manager and the on-site audit staff must have experience in auditing hospitals (preferred Prospective Payment System). Please include references.

2. The firm must submit the most recent external quality control review report and hospital references.
3. The proposal should include the relevant experience and availability of staff with professional qualifications and technical abilities.

SECTION III: CONTRACT TERMS

The contract terms shall be arrived at by negotiation in light of the needs of the District and the range of response to this request for proposals.

The contract agreement between the district and the selected offeror shall include substantially the following terms and conditions:

1. Term: This Agreement shall continue in effect until all of the services to be provided hereunder by the contractor have been provided.
2. Subcontracting: The contractor shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval by the District.
3. Release: The contractor releases the District, its officers, agents and employees, from all liabilities, claims and obligation whatsoever arising from or under this Agreement. The contractor agrees not to purport to bind the District to any obligation not assumed in this agreement by the District, unless written authority to do so, and then only within the strict limits of that authority.
4. Conflict of Interest: The contractor warrants that he/she presently has no interest, and shall not acquire any interest, directly or indirectly, that would conflict in any manner or degree with the performance of services required under this Agreement.
5. Amendment: This Agreement shall not be altered, changed, or amended except by an instrument in writing executed by the parties.

6. Merger: This Agreement incorporates all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or of their agents shall be valid or enforceable unless embodied in this Agreement.
7. Applicable Law: the laws of the State of New Mexico shall govern This Agreement. All applicable state taxes will apply.
8. Notice: The Procurement Code, Section 13-1-28 through 13-1-199 NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities and kickbacks.

The proposals submitted to the District must, at a minimum, contain information designed to meet the requirements as defined in statement of Section II including information designed to meet the requirements of evaluation requirements, Section III as well as the following:

1. The offerors' name, address and phone number.
2. A statement that the offeror agrees to provide all the services and adhere to all requirements, specifications, terms and contract provisions set forth in the request for proposals.
3. The original signature of the offeror or an employee of officer of the offeror who has the authority to bind the offeror. The signature shall be executed and dated as follows:

Dated this _____ day of _____, 2026.

Name of Offeror: _____

By: _____

Title: _____

This person whose signature appears is authorized to contractually bind the offer.