



STATE OF NEW YORK  
OFFICE OF THE ATTORNEY GENERAL

LETITIA JAMES  
ATTORNEY GENERAL

DIVISION OF ADMINISTRATION  
BUDGET AND FISCAL MANAGEMENT BUREAU

## Purchasing Memorandum

**DATE:** 4/30/2024

**PLEASE ADDRESS INQUIRIES TO:**

Julie Verdi, *Contract Management Specialist 2 Trainee*  
Telephone Number: (518) 776-2120  
E-Mail: [purchase@ag.ny.gov](mailto:purchase@ag.ny.gov)

**REQUEST FOR PROPOSAL NO.:** 23-013

**TITLE:** Charities Audit Services

**RFP DUE DATE:** May 20, 2024

**PERIOD:** TBD

**SUBJECT:** Answers to Questions/Inquiries

**TO:** ALL PROSPECTIVE APPLICANTS

In reference to the above Request for Information, the following questions/inquiries were submitted for RFP 23-013. We are hereby providing answers to each question below:

1. **QUESTION:** With regard to the "Firm must possess adequate staffing resources, financial resources, and organization to perform the type, magnitude, and quality of work in tight deadlines specified in this RFP." How is "adequate" quantified?
  - a. **ANSWER:** "Adequate" is a matter of determination by the firm based on reference to the following. The proposed timeline of the audit on page 5 of the RFP, section 3 of the RFP details the audit scope, and the RFP response attachments A through C.
  
2. **QUESTION:** **Section 1.2 Project Background, page 4** – the RFP states that the scope of the project will be "to perform an audit of the internal processes and controls of the Annual Filings system within the OAG's Charities Bureau. The audit shall be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE), or other applicable professional standards established by the American Institute of Certified Public Accountants." - Is the Office of the Attorney General (OAG) looking for an internal audit and/or consulting engagement with no formal opinion issued? Or is the OAG looking for some form of attestation and/or formal opinion? If an attestation is required, please identify the specific SSAE to be utilized for this engagement.
  - a. **ANSWER:** The NYS OAG is looking for a firm ".... to perform an audit of the internal processes and controls....". (RFP Section 1.2). This is an external audit involving communication of findings and attestation. (Section 3.1.6).



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3. QUESTION: Section 1.2 Project Background, page 4 – is there an incumbent that has provided these services previously? If so, will the selected bidder have access to any prior final report(s)?

a. ANSWER: The type of service has been performed before. NYS OAG does not provide examples of audit reports to prospective auditors.

4. QUESTION: Can the OAG provide an estimated number of hours for this engagement?

a. ANSWER: The proposed schedule provides for 3 weeks of fieldwork to address the requirements in Section 3.1.3. Prospective bidders must estimate the number of hours needed to complete each deliverable. Each deliverable will be paid when the deliverable is complete. RFP Section 1.3 may help prospective firms on the audit timeline.

5. QUESTION: 4. Section 3.1.3 Audit Implementation, page 7, paragraph E – the RFP states that “The Firm shall maintain adequate records of the substantive tests of both transactions and controls and should have them available for review with the OAG Team.” – What types of transactions does the OAG envision will be substantively tested?

a. ANSWER: The transactions are Charities annual filings submitted to OAG. Refer to RFP section 3.1.3 under “Scope of Audit Requirements”. There’s more information on Charities annual filings on the NYS OAG public website.

All other RFP terms and conditions remain the same.

**This Purchasing Memorandum is to be signed, submitted and made a part of your proposal. If you have any questions, do not hesitate to contact the person listed on top of this memorandum.**

VENDOR: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

SIGNATURE OF BIDDER: \_\_\_\_\_

DATE: \_\_\_\_\_