



STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

LETITIA JAMES
ATTORNEY GENERAL

DIVISION OF ADMINISTRATION
BUDGET AND FISCAL MANAGEMENT BUREAU

Purchasing Memorandum

DATE: 11/09/2023

PLEASE ADDRESS INQUIRIES TO:

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

REQUEST FOR PROPOSAL NO.: 23-002

TITLE: Charities Audit Services

RFP DUE DATE: November 16, 2023

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 23-002. We are hereby providing answers to each question below:

1. QUESTION: Has the type of service requested in the RFP been performed before? If so, can you provide an example of the report provided?
 - a. **ANSWER: The type of service has been performed before. OAG NYS does not provide examples of audit reports to prospective auditors.**
2. QUESTION: The RFP on Page 4, Section 1.2, Paragraph 1, indicated that the Selected Firm will use the standards required by the Statements on Standards for Attestation Engagements (SSAE) or other applicable professional standards established by the American Institute of Certified Public Accountants. The SSAE refer to specific Attestation standards that may not fully align with the requested format and content of the end deliverable/report. Can you help us understand whether performing the services in accordance with the Statement on Standards for Consulting Services (SSCS) as issued by the AICPA would be a potential alternative? If the engagement is required to be an attestation engagement, is there a specific internal control framework or other specified criteria defined in order for each control to be evaluated for compliance against that criteria/framework?
 - a. **ANSWER: The RFP is for an audit engagement and not a consulting services engagement. The control areas are detailed in section 3 of the RFP.**
3. QUESTION: The RFP on Page 6, Section 3.1.1, Paragraph 2, indicates that the selected Firm shall "perform risk assessment, through review, (including observation) of the of the OAG Charities Bureau Registration Section Annual Filing Procedures and Training manual and the related flowcharts (manual and electronic flows) of the Annual Financial Filing Disclosure process....During the interim work period, the firm will identify all significant internal controls (administrative and reporting) and shall make its preliminary determination as to which internal controls are considered essential and are to be reviewed,



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evaluated, and tested to comply with the objectives of the Audit.” In order to better assess the potential scope and magnitude of the project, is there a currently defined population of controls? If so, approximately how many controls are currently in that population?

a. **ANSWER: The controls are detailed in section 3 of the RFP.**

4. QUESTION: The RFP on Page 12, Section 5.2A, Paragraph 1 indicates that “The Firm must have conducted, within the last five (5) years, at least three (3) audits of State of New York governmental agencies and entities” and Page 12, Section 5.3A, Paragraph 1 “The Firm must designate a lead auditor (Project Manager) with a minimum of three (3) years of experience in public accounting and audits of State governmental agencies.” Can you clarify or define what would meet your definition of “governmental agencies and entities.” Would financial statement audits of government municipalities satisfy this requirement?

a. **ANSWER: “State of New York Governmental agencies and entities” for the purposes of this RFP include: State and local government agencies, including municipalities.**

5. QUESTION: The RFP on Page 11, Section 5.1C, Paragraph 1, indicates that the Firm should be ready to work in New York City and Albany (the Capital District). Is the expectation that this work be done completely on site? Is there ability to perform some work remotely? Can you provide the exact locations?

a. **ANSWER: Some of the work will be done on site and some may be done remotely. The details will be discussed with the selected firm. The locations are Albany and New York City. The specific office locations will be made available to the selected firm.**

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: _____