

**New York State
Division of the Budget**

**Federal Single Audit for the State of New York RFP
Response to Firm Inquiries
Issued June 16, 2025**

General

- 1. What was the fee for the prior year's services?**
- 2. What were the prior year fees for the services being requested?**
- 3. Can you please provide the fees incurred for the FY24 single audit?**

The total fee paid for Audit Year 2024 was \$1,838,570.

- 4. How many hours did the prior firm estimate in their last proposal for these services?**
- 5. How many hours were expended in performing the required services in the prior year by the audit firm?**
- 6. How many hours did the prior year firm use to complete the work?**
- 7. Can you provide an estimate of the number of hours for a year that the current vendor is providing to complete the single audit?**
- 8. If available, please provide an estimate of how many hours auditors were on-site or otherwise assigned (if done remotely) for field work for the 2024 Uniform Guidance audit.**
- 9. Can you provide an estimate of the amount of the hours were performed on-site at the agencies?**

The actual hours worked to complete the last four audits varied significantly ranging from approximately 8,300 to 11,700. With the most recent audit totaling approximately 9,900 hours.

The State anticipates much of the work may be performed remotely. The need for on-site work arises on a case-by-case basis and the State will work with the auditors to ensure work is performed safely and in accordance with established guidelines.

10. Will you accept CPAs from other states through Mobility?

New York's CPA mobility regulations can be found at:
<https://www.op.nysed.gov/professions/certified-public-accountants/news/mobility-in-nys-took-effect>

CPAs that demonstrate they meet the provisions of the NYS CPA mobility regulations are eligible to bid.

11. Could you please provide a copy of the auditor presentation to the board for the most recent audit and the management letter, if applicable?

Please note, there is no formal presentation of the audit to DOB management. The deliverable at the end of the last audit can be found at:

<https://openbudget.ny.gov/covid-funding/fsa/nys-single-audit-reporting-package-fy2024.pdf#page=245>

12. In your opinion, what is the most important service that your audit provider can/should provide outside of their audit opinions and related required correspondence?

As stated in the RFP, the primary responsibility of the selected contractor shall be “to provide auditing services to fulfill the requirements of the Federal Single Audit Act as amended in 1996 and the Uniform Guidance (2 CFR Part 200).”

13. Is New York State completely satisfied with its current auditors and level of service?

To date, the current auditors have completed the services and deliverables of the contract for Audit Years 2020-2024.

14. Are there any areas in which you would like to see changes/improvement?

Per page 9 of the RFP, “During its performance of the Federal Single Audit, the Firm may identify opportunities for management improvement. In such cases, the Firm shall assist the Division in identifying opportunities to save the State money, enhance program management, increase productivity, improve subrecipient monitoring practices in the pass-through entities, as well as identifying additional funding opportunities for which the State might be eligible.”

15. Who will prepare the Single Audit Data Collection Form, the auditor, or management?

The Division shall assume the lead role in completion of the Single Audit Data Collection Form, but the selected auditor is expected to provide qualified staff to assist in its preparation.

16. Who will prepare the Uniform Guidance audit report, the auditor, or management?

The auditor would prepare the Audit report.

17. When is the deadline for the Uniform Guidance audit report, if other than the nine-month statutory deadline required by Uniform Guidance, and when do you anticipate the 2024 financial statement audit to be completed?

NYS is required to submit their Single Audit report by December 31 annually. As stated in the RFP, the Office of the State Comptroller is responsible for preparation of the State's financial statements. The most current statement audit is available on the Comptroller website (<https://www.osc.ny.gov/reports/finance>).

18. On average, about how many State agencies is the auditor expected to perform major program testing for in a given year?

This ranges based on threshold requirements, Compliance Supplement, and program selections. On average, the auditor should expect to perform testing on about 19-23 programs across 9-13 NYS agencies each year.

Section 1.2 Overview

19. Do you plan to engage the same auditor for the financial statements of the State of New York? (RFP page 4)

The State's financial statements audit services are secured under a separate procurement process conducted by the Office of the State Comptroller.

20. Please provide a list of component units which receives federal fundings and are included in the State of New York schedule of federal expenditures.

The last four NYS Single Audit reports can be found at:

2024

<https://openbudget.ny.gov/covid-funding/fsa/nys-single-audit-reporting-package-fy2024.pdf#page=245>

2023

<https://openbudget.ny.gov/covid-funding/fsa/nys-single-audit-reporting-package-fy2023.pdf#page=253>

2022

<https://openbudget.ny.gov/covid-funding/fsa/nys-single-audit-reporting-package-fy2022.pdf#page=241>

2021

<https://openbudget.ny.gov/covid-funding/fsa/nys-single-audit-reporting-package-fy2021.pdf#page=244>

21. Please provide a schedule of federal expenditures by component units by programs.

Please see Appendix G: Schedule of Expenditures of Federal Awards Year Ended 3/31/24 on page 65 of the RFP. Additionally, the most recent NYS Single Audit reports are available as noted in Response 20 above.

22. Have you expected significant changes from federal programs for the period covered by this RFP?

None have been identified

23. Have there been any significant changes in federal program funding, key personnel, or information technology systems since the past audit that would impact the audit?

The State remains in constant awareness for any changes that would occur affecting federal program fundings released by the federal government

24. Has there been any significant changes in operating activities, information technology systems or service providers since the past audit that would impact the audit?

None have been identified.

25. Page 5 of the RFP lists several locations where fieldwork may be required to be performed. How much of the fieldwork is performed on-site at the DOB's offices and the locations listed in the RFP and how much of the fieldwork (if any) can be performed remotely?

26. Do you prefer on-site, remote, or hybrid (some on-site, some remote) audits?

The State anticipates much of the work may be performed remotely. The need for on-site work arises on a case-by-case basis, and the State will work with the auditors to ensure work is preformed safely and in accordance with established guidelines.

Section 1.4 Services Required

27. We noticed a number of material weaknesses related to multiple major programs. What are the current statuses? Have all or the majority of material weaknesses been alleviated, or are there expected repeat findings?

28. There were a number of material weaknesses and significant deficiencies in internal controls reported as part of the most recently completed audit. Could you please provide status updates on the progress toward correcting such material weaknesses and significant deficiencies?

The State is continually working on correcting findings throughout the year and report their statuses with each annual submission. Recent NYS Single Audit reports which include Prior Year Finding Updates and Corrective Action Plans are available as noted in Response 20 above.

Section 2.1 Technical Proposal

29. We usually include a transmittal letter signed by the engagement partner, which is presented before the table of contents. However, section 2.1 of the RFP lists specific requirements for the Technical Proposal, which does not include a signed transmittal letter. Please confirm that a transmittal letter should not be included in the Technical Proposal. (RFP page 9)

There is no requirement for a transmittal letter to be included in the Technical Proposal.

Section 2.1.D.1 – Audit Plan

30. What is the preferred timeline for the single audit fieldwork and reporting issuance?

The audit fieldwork schedule should be developed based on the agencies and program areas involved. Auditors may begin collaborating with agencies and testing as soon as the Type A and Type B programs are determined. The general timeline for the single audit field work and reporting issuance is as follows:

Start → April: Auditor submits Audit plan to DOB

May – October: Audit Field Work

Sept – October: Draft findings, Prior Year Findings, Draft report

November: Final Report

December: Submit Final Report to Federal Government

End → January: Agency Chargeback statements

Section 9 – Minority- and Women-Owned Businesses

31. Please clarify the information in the RFP regarding MWBE firm(s). If the prime contractor is a certified minority business enterprise, are we still required to engage an additional MBE and WBE firm?

Yes. If the prime contractor is an MBE, they are still required to engage a WBE to fulfill the 15% MBE & 15% WBE goal.

32. Can the MBE/WBE requirement be met by one firm?

The Division will accept MBEs/WBEs that are certified by New York State. If a Firm is certified as both an MBE and a WBE they may only claim 15% of the goal for one or the other. A certified MWBE Firm cannot claim both the MBE and WBE goals for this procurement.

33. Do we need to provide the MBE and WBE certificate from a certain certifying agency? If so, is there a link that you can provide?

Firms do not need to provide a certificate for MWBE's. The Division will accept MBEs/WBEs that are certified by New York State through the Department of Economic Development's Division of Minority and Women's Business Development. New York State MWBE Directory of Certified Firms can be found at: <https://ny.newnycontracts.com>.

Form 5 – MWBE Utilization Plan

34. Pages 91, 92 and 96 of the RFP, Forms 5.1, 5.2, and A-5.5 have a space for "Procurement No.:" What is the Procurement No.?

The procurement number can be left blank at this time.

35. Page 93 of the RFP Form 5.3 states that the MWBE Utilization Plan (Form 4.3). Should that be Form 5.2?

Yes, Form 5.3 should reference Form 5.2 not Form 4.3. Please see Amendment 1.

Form 6.2 - Diversity Practices Scoring Matrix

36. Please clarify if we are required to complete Form 6.2 Diversity Practices Scoring Matrix (page 101 of the RFP) and include with the Administrative Proposal.

Firms are not required to complete Form 6.2. Evaluation of the bidders' diversity practices are conducted by the State in accordance with the Form 6.2 matrix.

Appendix B – Sample Contract

37. Page 56 of the RFP, Corporate Acknowledgement Form. Please clarify if this is part of the Sample Contract and does not require completion along with notary, with the proposal. Rather it is part of the post award.

Yes, the Corporate Acknowledgement Form is a part of the sample contract and does not need to be completed as a part of the proposal submission.