



ACCOUNTING FIRM QUESTIONNAIRE FOR THE COMPTROLLER'S LIST OF PRE-QUALIFIED CPA FIRMS

Pursuant to Section 3-10 (k) of the New York City Procurement Policy Board (PPB) Rules, the New York City Office of the Comptroller maintains a Pre-Qualified List of CPA firms (CPA List). City agencies seeking to award an external auditing contract must procure the services from firms that are on the CPA List.

To be considered for placement on the CPA List and to remain on the CPA List, your firm must:

1. Be registered with the New York State Education Department to practice in the State of New York, under your firm's current organizational status.
2. Have had a System or Engagement Peer Review (Peer Review) of your firm's auditing and accounting practice within the last three years and continue to have such peer reviews conducted every three years in accordance with AICPA Standards. In addition, firms must be aware of the following:
 - a. A firm must receive a pass rating or a pass with deficiencies rating to qualify.
 - b. A firm, whether applying for the first time or already on the list, that receives a pass with deficiencies, will be placed on the list, or be allowed to remain on the list.
 - c. A firm that receives a pass with deficiencies, if, on their next peer review, regardless of when that takes place, it again receives a pass with deficiencies, their continued placement on the list will be under internal review .
 - d. A firm, previously removed from the list, must receive a pass (without deficiencies) rating before it is restored to the list.
3. Submit a completed Vendor and Principal Questionnaire via PASSPORT (Procurement and Sourcing Solutions Portal). CPA firms, are highly encouraged to create a vendor account in the new online PASSPORT system, which replaced the paper-based process in VENDEX. The Comptroller's Office will periodically review the information submitted to ensure that the CPA firm remains in good standing to do business with the City.
4. Submit the Annual Affirmation Form attesting that there have been no changes to the information submitted in the Accounting Firm Questionnaire by June 30th of each calendar year. If there have been changes, submit an updated Questionnaire with any supporting information. In either case, this submission must include the firm's current peer review report, and the follow-up results of any pass with deficiencies rating.

Audits performed for the City are generally required to comply with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

Please answer all questions. If a question does not apply to your firm, answer N/A (not applicable). Please identify any attachments to the specific question(s) to which they apply. Failure to answer all questions will delay your application.

1. Firm name, address, and telephone :

2. First time applying ☐ or Revision ☐

3. Firm website address:

4. State the name, title (partner, etc.), telephone number, and email address of the individual who has authority to act for the firm and who will have overall responsibility for City audit engagements:

5. State the name, title (partner, etc.), telephone number, and email address of the individual who will act as the liaison/secondary contact:

6. **Type of Firm:** Individual ☐ Partnership ☐ PC ☐

7. **Indicate the appropriate identification number:**

Employer Identification Number (Partnerships and Professional Corporations)

Social Security Number (Sole Practitioners)

8. **On what date did the firm begin business under its current structure?**

9. **Is the firm registered to practice with the New York State Education Department under its current organizational structure (individual, partnership, or PC)?**
YES ☐ NO ☐

Certificate of Registration Number

Date of Most Recent Registration (Include Copy of Current Certificate)

10. **Has the license of any principal of the firm ever been revoked or suspended, or has any principal of the firm ever been censured or reprimanded by the State Board for Public Accountancy?** YES ☐ NO ☐

If YES, please provide all relevant details. (Attach additional sheet if necessary.)

- 11. Is the firm certified as a Minority- and/or 51 % Women-owned Business Enterprise? (M/WBE) YES ☐ NO ☐** If no, proceed to question # 13

If YES, What Type of Business: Women-Owned ☐ Asian-Owned ☐
African American-Owned ☐ Hispanic-Owned ☐ Other ☐
If other, please provide all relevant details.

- 12. Please indicated the agency that issued the M/WBE certification (select more than one, if applicable):**

NYC SBS ☐ New York State ☐ Other ☐

Please included a copy of the certificate with your submission.

If other, please provide all relevant details.

- 13. Have you or any member(s) of your firm ever been involved in legal proceedings that resulted in indictment, debarment, or suspensions that precluded you from rendering work for any government or private organization? YES ☐ NO ☐**

If YES, please give all relevant details. (Attach additional sheet if necessary. To the extent this information is covered in the VENDEX/PASSPORT submission, the applicant may provide a cross-reference, rather than repeat the information.)

- 14. Have you or any member(s) of your firm ever been indicted on charges relating to or stemming from your/their roles as a CPA? YES ☐ NO ☐**

If YES, please give all relevant details. (Attach additional sheet if necessary. To the extent this information is covered in the VENDEX/PASSPORT submission, the applicant may provide a cross-reference, rather than repeat the information.)

- 15. Have you or any member(s) of your firm ever been associated with a firm that has been removed or suspended from the Comptroller's List of Pre-Qualified CPA firms?**
YES ☐ **NO** ☐

If YES, list name of firm, date removed or suspended from list, and function performed at the time by such individual(s). Provide any relevant details. (Attach additional sheet if necessary.)

- 16. Are any of the principals or professional employees of your firm affiliated with any other public accounting firm or firms?** **YES** ☐ **NO** ☐

If YES, indicate name(s) of the individuals and firm(s), and describe the relationship(s). Also indicate whether the firms are on the Comptroller's CPA List.

- 17. State the number of professional staff (accountants) in your firm and the number of CPAs.** Number of Accountants in firm _____ Number of CPAs _____

18a. What percentage of the audits that you performed in the last three years were audits of government agencies or not-for-profit entities? _____ %

18b. How many years have you been performing Government audits or audits of not-for-profit entities? _____ Years.

- 18. The Comptroller's Office requires that firms on its CPA List undergo a Peer Review of their auditing and accounting practices; this review must be conducted in accordance with AICPA Standards. AICPA Standards require that a Peer Review be conducted every three years for those firms that conduct audits. (This is consistent with GAGAS, which also requires a review every three years.) Your firm must have had a Peer Review within the last three years and received a pass rating, or a pass with deficiencies, which must be corrected by its next peer review, in order to be placed on the Comptroller's CPA List. Your firm must continue to have Peer Reviews conducted every three years, in accordance with AICPA Standards, and receive a pass rating or a pass with deficiencies, in order to remain on the CPA List. (As previously noted, a firm will be allowed only one pass with deficiencies.) The current details of any pass with deficiencies, pass with a scope limitation rating and subsequent corrective follow-up actions must be provided to the Comptroller's Office**

as part of the initial and subsequent annual Affirmations.

19a. Has your firm had a peer review? YES ☐ NO ☐

Note: if your firm has not had a peer review, you cannot be placed on the CPA List.

19b. Who performed the last peer review? _____

19c. What was the date of the last peer review report? _____

19d. What was the peer review period year-end date? _____

19e. What was the result of the peer review?

Pass ☐ Pass with Deficiencies ☐ Pass with a Scope Limitation¹ ☐ Fail ☐

Note: The final resolution indicating AICPA acceptance of any follow-up actions to a "Pass with Deficiencies" rating must be submitted to our office.

19f. Include a copy of the peer review report, any additional comment letters, your firm's response(s) if any, and the AICPA review acceptance letter.

NOTE

In addition to the annual submission of the Accounting Firm Questionnaire, you are responsible for prompt written notification to the Comptroller's Office of any changes in the information provided in this application which could result in a reconsideration of the firm's qualifications to perform City audit engagements. In addition, written notification of all changes of address should be made immediately, as well as notification of any significant changes (10%) in the number of professionals in the firm. A change in the firm's name requires reapplication. Failure to comply with these requirements may result in revocation of pre-qualification status in accordance with Section 3-10 (l) of the PPB Rules.

I, _____ **Authorized to Represent** _____
Print Name and Title **Print Name of Firm**

Certify that the information contained in this application is to the best of my knowledge, information, and belief, accurate and complete and that I have read the above "Note".

Signature of Firm Representative and Date

¹*If the scope of the review is limited by conditions that preclude the application of one or more peer review procedure(s) considered necessary in the circumstances and the review team cannot accomplish the objectives of those procedures through alternate procedures, a report with a scope limitation should be issued. A scope limitation may be issued in a report with a peer review rating of pass if the team captain concludes, for the areas which were reviewed (areas with no scope limitation) that the firm's system of quality control for the accounting and auditing practice has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.*