



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, NY 10007

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COMPTROLLER

ACCOUNTING FIRM QUESTIONNAIRE FOR THE COMPTROLLER'S LIST OF PREQUALIFIED CPA FIRMS

Pursuant to Section 3.10(k) of the New York City Procurement Policy Board Rules, the New York City Office of the Comptroller maintains a list of prequalified 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 Peer Review** of your firm's auditing and accounting practice within the last three years, continue to have such peer reviews conducted every three years in accordance with AICPA Standards, and receive the following:
 - a. A firm must receive a pass rating or a pass with deficiencies rating to qualify.
 - b. A firm, whether they are applying for the first time or are already on the list, that receives a pass with deficiencies, will be placed on the list, or be allowed to remain on the list, but will have an asterisk placed next to their name indicating that they received a pass with deficiencies.
 - c. A firm will only be allowed one pass with deficiencies in a row. Once a firm receives a pass with deficiencies, if, on their next peer review, regardless of when that takes place, they again receive a pass with deficiencies, they will be taken off the list.
 - d. A firm that is taken off the list must receive a pass [without deficiencies] rating before they are placed back on the list.
3. 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, the submission must include the firm's current peer review report, and the follow-up results of any "pass with deficiencies" rating.
4. When applying for placement on the CPA list, submit completed New York City VENDE Vendor and Principal Questionnaires to both the Comptroller's Office and the Mayor's Office of Contract Services. Submit updated VENDEX information, as necessary, to the Mayor's Office of Contract Services.

The Office of the Comptroller will review the information submitted and reserves the right to reject an application for placement on the CPA List in accordance with the City's Procurement Policy Board Rules.

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

1. Firm name, address, telephone and fax number(s):

2. Firms Internet mailing address/website:

3. 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.

4. Type of Firm: Individual Partnership PC

5. Indicate the appropriate identification number:

Employer Identification Number (Partnerships and Professional Corporations)

Social Security Number (Sole Practitioners)

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

7. 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)

8. 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.)

9. Have you or any members of your firm received “cautions” in the New York City or New York State VENDEX systems? YES NO

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

10. Have you or any members 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 submission, the applicant may provide a cross-reference, rather than repeat the information.)

- 11. Have you or any members 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 submission, the applicant may provide a cross-reference, rather than repeat the information.)

- 12. Have you or any members of your firm ever been associated with a firm which has been removed or suspended from the Comptroller's List of Prequalified 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. Provide any relevant details. (Attach additional sheet if necessary.)

- 13. 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 Prequalified List.

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

14a. What percentage of the audits that you performed in the last three years were audits of government agencies or not-for-profit entities? _____ %

14b. How many years have you been performing Government audits or audits of not-for-profit entities? _____ years.

- 15. The Comptroller's Office requires that firms on its Prequalified List undergo a System Peer Review of their auditing and accounting practices; this review must be conducted in accordance with AICPA Standards. AICPA Standards require that a System Peer Review be conducted every three (3) 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 System 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 List of Prequalified CPA Firms. Your firm must continue to have System 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.

15a. 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.

15b. Who performed the last peer review? _____

15c. What was the date of the last peer review report? _____

15d. What was the peer review period year-end date? _____

15e. 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.

15f. 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.

¹If 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.

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 prequalification status in accordance with Section 3-10(l) of the Procurement Policy Board Rules.

I, _____
Print Name and Title

Authorized to Represent _____
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