

CITY OF NEW YORK
OFFICE OF THE COMPTROLLER

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

The New York City Comptroller's Office maintains a list of prequalified CPAs (CPA List) as a service to City agencies that may require external auditing/review services. Generally, City agencies requiring CPA services must procure such services from firms that are on the CPA List.

In order to be considered for placement on the CPA List, and once placed, 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 an on-site peer review within the last 3 years, and continue to have such peer reviews conducted every three years, in accordance with AICPA Standards, and receive unqualified opinions.
3. Have an established program to ensure that your auditors who perform government audits meet continuing professional education and training requirements in accordance with Generally Accepted Government Auditing Standards.
4. Annually re-affirm that there have been no changes to the information submitted in the Accounting Firm Questionnaire, and/or submit the completed Questionnaire.
5. Have filed a completed City Vendex Business Questionnaire with the City within the past three years, or now submit a completed City Vendex Business Questionnaire.

Please note that all firms currently performing Government audits or who plan to perform Government audits must comply with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States (1999)

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 the processing of your application.

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

2. Internet mailing address/web site, if available:

3. State the name, title (partner, shareholder, etc.) and telephone number 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: (check one)

Individual () Partnership () PC ()

5. Indicate the appropriate identification number:

o Employer Identification Number: _____
(Partnerships and Professional Corporations)

o 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: _____
(Attach Copy of Current Certificate)

8. Has the certificate of any partner, shareholder or principal of the firm ever been revoked or suspended, or has any partner, shareholder or principal of the firm ever been censured or reprimanded by the State Board for Public Accountancy?

YES () NO ()

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

9. Have you or any member of your firm ever been involved in legal proceedings that resulted in indictment, debarment or suspension 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.)

10. Have you or any partners or 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.)

11. Are any of the partners or professional employees of your firm employed by or connected with, any other firm or firms which are currently on the Comptroller's Prequalified list?

YES () NO ()

If "YES," indicate name(s) or firm(s) and describe the relationship(s).

12. Has you or any member of your firm been employees of the City of New York within the last three years?

YES () NO ()

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

13. Are any of the partners or professional employees of your firm currently employed by the City of New York?

YES () NO ()

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

14. Is your firm currently providing professional services to any City agencies (i.e., any entity receiving city funds)?

YES () NO ()

If YES, please identify the specific City agencies and type(s) of service (attach separate list if necessary):

15. State the number of professional staff (accountants) in your firm and how many are CPAs.

in firm _____ # of CPAs _____

16a. What percentage of the audits that you performed in the last three years were audits of government agencies? _____ %

16b. How many years have you been performing Government audits? _____ years.

17. GAGAS states that "Auditors responsible for planning, directing, conducting, or reporting on government audits should complete, every 2 years, at least 80 hours of continuing education and training.... At least 20 hours should be completed in any one year of the 2 year period". 24 of the 80 hours of Continuing Professional Education should be related to the government environment and government auditing.

a. Is your firm in compliance with this requirement?

YES () NO () - please explain below

Not Applicable, no Government audits performed in the past 3 years ()

b. Does your firm have a program to ensure that auditors meet continuing professional education (CPE) and training requirements?

YES () NO ()

18. The Comptroller's Office requires that firms on its Prequalified List undergo an external, on-site peer review conducted in accordance with AICPA Standards. AICPA Standards require that an onsite 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 an on-site peer review within the last three years and received an unqualified opinion in order to be placed on the Comptroller's List of Prequalified CPA Firms. Your firm must have an-site peer review conducted every three years, in accordance with AICPA Standards, and receive an unqualified opinion in order to remain on the CPA List.

Note: the due date for reviews performed under the AICPA peer review program is the date in which all review documents should be submitted to the state CPA society; three years and six months from the last peer review year-end.

18a. Has your firm ever been peer reviewed?

YES () NO ()

18b. If "YES," who performed the last review?

18c. What was the date of the last peer review report? _____

18d. What was the peer review period year-end date? _____

18e. What was the result of the review?

Unqualified () Qualified ()

18f. Attach a copy of the peer review report, any additional comment letters, your firm's response(s) if any, and the state CPA society's review acceptance letter, if a review was performed.

18g. What is the scheduled date of the next peer review of your firm?

18h. Who is the anticipated peer reviewer, if selected? _____

18i. Have the review documents been submitted to the state CPA society, if review fieldwork has been completed?

Yes () Date of submission _____ No ()

19. State whether your firm has been approved as a Minority & Woman Owned Business Enterprise pursuant to Title 11, Chapter 2, Section 2-02 of the Rules of the City of New York governing the Minority and Woman Owned Business Enterprise Certification program.

YES () NO ()

If "YES" please enclose a copy of your letter of approval from the New York City Department of Business Services.

20. Did you or your firm file an Unincorporated Business Income Tax Return (NYC-202 or NYC-204) for the last calendar or fiscal year, or if incorporated as a professional corporation, the appropriate City Corporation Tax Return?

YES () NO ()

If "NO," state the reason(s) why this return was not filed.

21. Has your firm filed a completed City Vendex Business Questionnaire with the City within the past three years?

Yes () Date of Filing _____ No ()

If not, please complete and return the enclosed City Vendex Business Questionnaire.

If yes, please submit an Affidavit of No Change or the changed/updated information.

22. Is there any other information, which should be brought to the attention of the Comptroller's Office to enable it to reach an objective decision, regarding your firm's eligibility to bid on City audit engagements?

YES () NO ()

If "YES," provide additional information below. (Attach additional sheets if necessary.)
