



**Department of
Youth & Community
Development**

Jeanne B. Mullgrav
Commissioner

January 9, 2013

ADDENDUM #2

Re: Fiscal Audit/Field Review Services
Request for Proposals
PIN: 26012FASRFP

Dear Prospective Proposer:

Pursuant to Sections 3-02 (i) and 3-03 (f) (2) of the Procurement Policy Board (PPB) Rules, the Department of Youth and Community Development (DYCD) is issuing **Addendum #2** to the Fiscal Audit/Field Review Services Request for Proposals (RFP) PIN 26012FASRFP.

ADDENDUM ITEMS

1. Cover Page, page 1:

DEADLINE FOR PROPOSALS: January 18, 3013

2. Section I, Timetable, page 4, C, Proposal Due Date and Time and Location: The proposal due date is deleted and replaced with the following:

Date: January 18, 2013 at 2:00 PM

3. Section II, Summary of the Request for Proposals, page 5, B, Service Options: The statement for Service Option III is deleted and replaced with the following:

FFRs of DYCD contracts with CBOs for Fiscal Years 2014 through 2019

4. Section II, Summary of the Request for Proposals, page 7, C, Service Option III—FFRS of DYCD Contracts: The final sentence is deleted and replaced with the following:

The total cost for six years would range from \$3,037,392 to \$3,937,392 for at least 500 FFRs per year.

5. Section III, Scope of Services, page 8, B, Agency Assumptions Regarding Organizational Capability: The third bullet is deleted and replaced with the following:

- The vendor for Service Option II would have the capacity to conduct at least 300 audits per year. The vendor for Service Option III would have the capacity to conduct at least 500 FFRs per year.

6. Section IV, Format and Content of the Proposal, page 11, A2a, Certification of Capacity: The section is deleted and replaced with the following:

Certification of Capacity: Complete and submit Attachment 3, Certification of Capacity, to certify that the proposer for Service Option II has the capacity to conduct at least 300 audits per year or the proposer for Service Option III has the capacity to conduct at least 500 FFRs per year.

7. Attachment 3: Certification of Capacity, page 83: Item (2) is deleted and replaced with the following:

- (2) If awarded a contract under Service Option II, conduct at least 300 audits per year. If awarded a contract under Service Option III, conduct at least 500 FFRs per year, which would include 430 non-WIA contracts and 70 WIA contracts.



Michael Owah
Interim Agency Chief Contracting Officer



**Department of
Youth & Community
Development**

Jeanne B. Mullgrav
Commissioner

December 28, 2012

ADDENDUM #1

Re: Fiscal Audit/Field Review Services
Request for Proposals
PIN: 26012FASRFP

Dear Prospective Proposer:

Pursuant to Sections 3-02 (i) and 3-03 (f) (2) of the Procurement Policy Board (PPB) Rules, the Department of Youth and Community Development (DYCD) is issuing **Addendum #1** to the Fiscal Audit/Field Review Services Request for Proposals (RFP) PIN 26012FASRFP.

ADDENDUM ITEMS

1. Table of Contents, page 2: The following entry:

ATTACHMENT 6	NOTICE TO ALL PROSPECTIVE CONTRACTORS	97
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is deleted.

2. Table of Contents, page 2: The following entry:

ATTACHMENT 7	SCHEDULE B: SUBCONTRACTOR UTILIZATION PLAN/WAIVER APPLICATION	104
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is deleted.

3. **Section II, Summary of the Request for Proposals, page 6, C, Anticipated Maximum Award Amounts/Service Option II—Audits of CBOs:** Table 1 is deleted and replaced with the following:

**TABLE 1 (Service Option II)
Number of CBOs To Be Audited by Dollar Value Category
(Fiscal Year 2012 Funding)**

Dollar Value Category of DYCD Contracts per CBO	Number of CBOs To Be Audited	Audit Cost Range per CBO
Over \$750,000	80	\$4,000 to \$8,000
\$400,000 to \$750,000	60	\$3,000 to \$6,000
\$250,000 to \$399,999	60	\$2,500 to \$5,000
\$75,000 to \$249,999	100	\$2,000 to \$4,000

4. **Section III, Scope of Services, page 8, B, Agency Assumptions Regarding Organizational Capability:** The third bullet is deleted and replaced with the following:
- The vendor for Service Option II or Service Option III would have the capacity to conduct at least 300 audits per year.
5. **Section IV, Format and Content of the Proposal, page 14, B, Proposal Package Contents (“Checklist”):** Item 3 is deleted in its entirety.
6. **Attachment 4B: Price Proposal: Service Option 2: Audits of CBOs, page 86:** The heading for the table is deleted and replaced with the following:

Dollar Value Category of Contracts: \$250,000 to \$399,999 Option II: Price for Auditing 60 Organizations
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7. **Attachment 4B: Price Proposal: Service Option 2: Audits of CBOs, page 87:** The heading for the table is deleted and replaced with the following:

<p>Dollar Value Category of Contracts: \$400,000 to \$750,000 Option II: Price for Auditing 60 Organizations</p>
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8. **Attachment 4B: Price Proposal: Service Option 2: Audits of CBOs, page 88:** The heading for the table is deleted and replaced with the following:

<p>Dollar Value Category of Contracts: over \$750,000 Option IIA: Price for Auditing 80 Organizations</p>

9. **Attachment 6, Notice to All Prospective Contractors:** Attachment 6 is deleted in its entirety.
10. **Attachment 7, Schedule B: Subcontractor Utilization Plan/Waiver Application, pages 1-4:** Attachment 7 is deleted in its entirety.

CLARIFICATION

The templates for audits would follow the specifications outlined in Appendix A.



Michael Owh
Interim Agency Chief Contracting Officer



**Department of
Youth & Community
Development**

Jeanne B. Mullgrav
Commissioner

FISCAL AUDIT/FIELD REVIEW SERVICES

REQUEST FOR PROPOSALS PIN 26012FASRFP

RFP RELEASE DATE:	December 17, 2012
DEADLINE FOR PROPOSALS:	January 11, 2013 at 2:00 PM
RETURN TO:	Office of Contract Procurement Department of Youth and Community Development 156 William Street, 2nd Floor New York, New York 10038
ATTENTION:	Michael Owh, Agency Chief Contracting Officer
PRE-PROPOSAL CONFERENCE:	December 27, 2012
PRE-PROPOSAL CONFERENCE LOCATION:	Department of Youth and Community Development 156 William Street, 2nd Floor Auditorium New York, New York 10038

This Request for Proposals (RFP) must be obtained directly from the Department of Youth and Community Development (DYCD) in person or by downloading it from DYCD's web site, www.nyc.gov/dycd. If you obtained a copy of this RFP from any other source, you are not registered as a potential proposer and will not receive addenda DYCD may issue after release of this RFP, which may affect the requirements and/or terms of the RFP.

**THE CITY OF NEW YORK
DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT**

**FISCAL AUDIT/FIELD REVIEW SERVICES
REQUEST FOR PROPOSALS (RFP)
PIN 26012FASRFP**

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AUTHORIZED AGENCY CONTACT PERSONS

The authorized agency contact persons for all matters concerning this Request for Proposals (RFP) are:

Procurement:

Michael Owh
Agency Chief Contracting Officer
NYC Department of Youth and
Community Development
156 William Street, 2nd Floor
New York, NY 10038
Tel: (212) 788-9961
Fax: (212) 676-8129
E-mail: rfpquestions@dycd.nyc.gov

RFP Content:

Steven W. Scicere, CFSA
Director, Contract Agency Audit Unit
NYC Department of Youth and
Community Development
156 William Street, 3rd Floor
New York, NY 10038
Tel: (212) 788-3100
Fax: (212) 788-8397
E-mail: rfpquestions@dycd.nyc.gov

NOTE ON E-MAIL INQUIRIES: Proposers should enter “Fiscal Audit/Field Review RFP” in the subject line of the e-mail. DYCD cannot guarantee a timely response to phoned-in and written questions regarding this RFP that are received less than one week prior to the RFP due date.

Proposers should note that any telephone or written response that may constitute a change to the RFP will not be binding unless DYCD subsequently issues such a change as a written addendum to the RFP.

SECTION I - TIMETABLE

A. Release Date of the Request for Proposals: December 17, 2012

B. Pre-Proposal Conference:

Date: December 27, 2012
Time: 2:00 PM – 4:00 PM
Location: Department of Youth and Community Development
2nd Floor Auditorium
156 William Street
New York, New York 10038

Attendance by proposers is optional but recommended by DYCD.

C. Proposal Due Date and Time and Location:

Date: January 11, 2013
Time: 2:00 PM
Location: Hand-deliver proposals to: Michael Owh, Agency Chief Contracting Officer
Office of Contract Procurement
156 William Street, 2nd Floor
New York, New York 10038

DYCD will not accept e-mailed or faxed proposals.

Proposals received at this location after the Proposal Due Date and Time are late and shall not be accepted, except as provided under New York City's Procurement Policy Board Rules, Section 3-03(f)(5).

D. Anticipated Contract Start Date: July 1, 2013

SECTION II - SUMMARY OF THE REQUEST FOR PROPOSALS

A. Purpose of the RFP

The New York City Department of Youth and Community Development (DYCD) contracts with over 2,000 entities, which are primarily not-for-profit community-based organizations (CBOs), to provide a variety of social services to youth and families in New York City (City). DYCD also engages a firm to act as a fiscal agent (Fiscal Agent) for certain CBOs without sufficient capacity to administer their DYCD contracts. DYCD is seeking qualified Certified Public Accounting (CPA) firms for the following separate services:

- annual audits of the Fiscal Agent
- audits of CBOs whose DYCD contracts have aggregate funding of \$75,000 or more
- fiscal field reviews (FFRs) of selected individual contracts during the performance term

These audits and FFRs are intended to assure that DYCD funds are spent for authorized purposes in conformity with contract terms and to assist DYCD in meeting federal, state, and local directives that govern the administration of public funds.

B. Service Options

There will be three service options.

Service Option I: Audit of the Fiscal Agent for Fiscal Years 2013 through 2018

Service Option II: Audits of CBOs with DYCD contracts with aggregate annual funding of \$75,000 or more for Fiscal Years 2013 through 2018

Service Option III: FFRs of DYCD contracts with CBOs for Fiscal Years 2013 through 2018

Proposers may propose for one or more of the three service options; **however, a separate and complete proposal must be submitted for each service option proposed.** In the event that a proposer is eligible for award of more than one service option, DYCD reserves the right to determine, based on the proposer's demonstrated capability and the best interests of the City, for which service option the proposer will be awarded a contract.

C. Anticipated Maximum Award Amounts

The award amounts indicated in this RFP are based on the availability of funds and are subject to change. DYCD reserves the right to award less than the full amount requested by proposers and to modify the allocation of awards among service options in the best interests of the City.

Service Option I – Audit of the Fiscal Agent

Under Service Option I, DYCD anticipates awarding one contract for a maximum annual amount of up to \$90,000. DYCD has determined an overall cost range based on a per-audit cost of \$80,000 to \$90,000 for each of the six fiscal years to be audited (FY 2013 - FY 2018). The number and dollar value category of contracts administered by the Fiscal Agent in each of the Fiscal Years 2009 - 2011 are shown in Appendix A. (The number and dollar value category of contracts for FY 2013 has yet to be assigned.) DYCD considers that viable price proposals for Service Option I should range from \$480,000 to \$540,000 for the six years of the contract.

Service Option II –Audits of CBOs

Under Service Option II, DYCD anticipates awarding up to four contracts for an overall maximum annual amount of \$1,194,400. If more than one contract is awarded, work would be divided equally among them. DYCD has determined cost ranges based on the aggregate annual dollar value of DYCD contracts for each CBO to be audited.

DYCD considers that viable price proposals for Service Option II would fall within the audit cost ranges in Table 1, so that the total annual cost should be between \$860,000 and \$1,194,400. The total cost for six years should range from \$5,160,000 to \$7,164,000.

**TABLE 1 (Service Option II)
Number of CBOs To Be Audited by Dollar Value Category
(Fiscal Year 2013 Funding)**

Dollar Value Category of DYCD Contracts per CBO	Number of CBOs To Be Audited in FY13	Audit Cost Range per CBO
Over \$750,000	80	\$4,000 to \$8,000
\$400,000 to \$750,000	40	\$3,000 to \$6,000
\$250,000 to \$399,999	40	\$2,500 to \$5,000
\$75,000 to \$249,999	100	\$2,000 to \$4,000

DYCD anticipates entering into additional contracts with existing CBOs and new CBOs not listed in Appendix B. DYCD reserves the right to require vendors to audit these additional CBOs and contracts. If adding contracts causes a CBO's aggregate DYCD funding to move into a different dollar value category, the vendor will be reimbursed accordingly. If the total funding of a CBO remains in the initial total dollar value category, no additional reimbursement will be made.

Service Option III – FFRs of DYCD Contracts

Under Service Option III, DYCD anticipates awarding up to four contracts for an overall maximum annual amount of \$656,232. If more than one contract is awarded, work would be divided equally among them. DYCD has determined cost ranges based on the aggregate annual dollar value of DYCD contracts to be reviewed. The total annual contract cost for Service Option III would range from \$506,232 to \$656,232. The total cost for six years would range from \$3,037,392 to \$3,937,392.

D. Anticipated Contract Term

For all service options, it is anticipated that the term of the contracts will be six years, from July 1, 2013 to June 30, 2018.

E. Anticipated Payment Structure

For all service options, it is anticipated that the payment structure will be a set fee for each audit report or FFR, as the case may be, payable on receipt of approved deliverables and invoices.

F. Subcontracting

For all service options, neither subcontracting nor use of consultants will be allowed.

G. Minimum Qualifications

The following are the minimum qualification requirements of this RFP for all service options. Proposals which fail to meet all of these requirements will be determined to be nonresponsive and will not be further considered.

- The proposer must certify that it has no conflict of interest with any entity to be audited or must disclose any conflict(s) of interest that it may have by completing and submitting with its proposal Attachment 2, the Conflict of Interest Statement.
- The proposer must certify that its firm has been prequalified by the New York City Comptroller to provide public accounting services, and that no principal of the proposer nor any of proposer's staff who will be working on any audits or fiscal field reviews on behalf of DYCD has been disciplined or censured as an accountant by any regulatory or licensing body. (See Attachment 3, Certification of Capacity.)

SECTION III: SCOPE OF SERVICES

A. Agency Goals and Objectives

DYCD's goals and objectives for each of the three service options are the following:

Service Option I: Audit of the Fiscal Agent

- Ensure that the Fiscal Agent meets federal, New York State, and City directives that govern the administration of DYCD contracts.
- Evaluate the Fiscal Agent's performance as it relates to fiscal accountability and conformity with the terms of its contract.

Service Option II: Audits of CBOs:

- Ensure compliance with relevant laws, regulations, contractual requirements, and limitations, including maintaining confidentiality of participant information, and DYCD's [*Fiscal Policies and Procedures Manual*].
- Ensure that claims for reimbursement are valid and timely.
- Ensure that internal controls are adequate.
- Ensure that adequate accounting systems are maintained for revenues, expenditures, assets, and liabilities.

Service Option III: FFRs of Individual Contracts:

- Ensure that fiscal records and reports, including personnel services and other-than-personnel services are accurately made and maintained.
- Ensure compliance with program reporting requirements.
- Ensure that with respect to contracts under the federal Workforce Investment Act (WIA), participants meet WIA eligibility requirements and CBOs report performance outcomes accurately.

B. Agency Assumptions Regarding Organizational Capability

- The vendor would be fiscally sound and capable of managing the proposed services.
- The vendor would have the capacity to integrate the proposed services into its overall operations and would ensure that adequate staff is designated to perform those services.
- The vendor for Service Option II or Service Option III would have the capacity to conduct at least 30 audits per year.

C. Agency Assumptions Regarding Experience and Qualifications

- The vendor and senior staff would have at least five years of successful relevant experience.
- Staff members performing the audits would have at minimum bachelor's degrees in accounting.
- The vendor would ensure that staff members responsible for directing, conducting, or reporting on government audits will meet the continuing education and training requirements established by the

AICPA. The requirements are found in Section 7409 of the New York State Education Law regarding the continuing professional education for CPAs and may be found at <http://www.op.nysed.gov/prof/cpa/article149.htm#pract>.

D. Agency Assumptions Regarding Vendor Approach for All Service Options

DYCD's assumptions regarding the approach that will achieve the goals and objectives set out above and conform to the Technical Specifications set forth in Appendix A are the following:

1. General Audit and FFR Standards

The vendor would perform the audits in accordance with generally accepted accounting principles and government auditing standards. These standards and other DYCD audit requirements include, but are not limited to, the following:

- The General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions ("Yellow Book"), available at <http://www.gao.gov/govaud/ybk01.htm>.
- Guidelines for Financial and Compliance Audits of Federally Assisted Programs, available at <http://www.gao.gov/govaud/ybk01.htm>.
- Industry audit guides issued by the American Institute of Certified Public Accountants (AICPA), available at <http://www.aicpa.org>.
- Circulars and supplements approved by the Federal Office of Management and Budget, available at <http://www.whitehouse.gov/omb/circulars/index.html>.
- City of New York Comptroller's Office Directive #5 as amended November 21, 2000, available at: <http://www.comptroller.nyc.gov>.
- DYCD Fiscal Policies and Procedures Manual, available at <http://www.nyc.gov/html/dycd/html/cbo-fiscal-manual.html>.
- DYCD WIA Fiscal Manual, available at http://www.nyc.gov/html/dycd/downloads/pdf/2011wia_budget_fiscal_manual.pdf.
- For Service Option III only, Appendix A, pp. 23-25, FFRs of Selected DYCD Contracts.

2. Performance of Audits/FFRs

- The vendor would maintain through the term of the contract sufficient staff and facilities to ensure timely delivery of the services requested in this RFP.
- The vendor would not change key staff unless the proposed replacements are submitted to and approved by DYCD. All replacements would have substantially equal or better qualifications and experience.
- The vendor would notify DYCD within 24 hours, by telephone and in writing, of any indication of fraud, conflict of interest, falsification of records and reports, misappropriation of funds or other assets, illegal acts, or other irregularities revealed in the course of an audit.
- The vendor would retain the work papers for a period of six years after the completion of the audit.
- The vendor would maintain an "Unqualified Opinion" in its external Peer Review Report.

- The vendor would maintain its prequalified status. (See Minimum Qualification Requirements, Section IIG.)

3. Timely Deliverables

- The vendor would ensure that all financial audits are provided in a reasonable and timely manner consistent with industry practice.
- The vendor would ensure that all fiscal field reviews are delivered to DYCD within 45 days of fieldwork completion.

D. **Participation by Minority-Owned and Women-Owned Business Enterprises in City Procurement**

The contract resulting from this Request for Proposals will be subject to Local Law 129 of 2005, the Minority-Owned and Women-Owned Business Enterprise (M/WBE) program. Please refer to Attachment 6 for information on the M/WBE requirements established for this solicitation and instructions on how to complete the required forms. Please note that the M/WBE requirement does not apply to proposals submitted by certified not-for-profit organizations. Therefore, certified not-for-profit organizations are not required to submit a completed “Subcontractor Utilization Plan” nor the request form for a Pre-Award Waiver of DYCD’s established Target Subcontracting Percentage for this procurement, all of which are included in the attached Schedule B. Please be aware that the proposer must still comply with any and all additional City, State, and federal laws and regulations applicable to this procurement.

Note: If a proposer is not a certified not-for-profit organization, as fully explained in the Notice to Prospective Contractors – part of Attachment 6 – and it intends to file a waiver of the Target Subcontracting Percentage, the waiver must be submitted to DYCD at least seven days prior to the proposal due date and time in order to be timely considered.

E. **Compliance with Local Law 34 of 2007**

Pursuant to Local Law 34 of 2007, amending the City’s Campaign Finance Law, the City is required to establish a computerized database containing the name of any “person” who has “business dealings with the city” as such terms are defined in the Local Law. In order for the City to obtain necessary information to establish the required database, **vendors responding to this solicitation are required to complete the attached Doing Business Data Form and return it with this proposal in a separate envelope.** (If the responding vendor is a proposed joint venture, the entities that comprise the proposed joint venture must each complete a Data Form.) If the City determines that a vendor has failed to submit a Data Form or has submitted a Data Form that is not complete, the vendor will be notified by the agency and will be given four calendar days from receipt of notification to cure the specified deficiencies and return a complete Data Form to the agency. Failure to do so will result in a determination that the proposal is non-responsive. Receipt of notification is defined as the day notice is e-mailed or faxed (if the vendor has provided an e-mail address or fax number) or no later than five days from the date of mailing or upon delivery, if delivered.

SECTION IV - FORMAT AND CONTENT OF THE PROPOSAL

Instructions: Proposers should provide all information required in the format below.

- The proposal should be typed on both sides of 8 ½" x 11" paper.
- Lines should be double-spaced with 1" margins, using 12-point font size.
- Pages should be numbered and include a header or footer identifying the proposer.
- Proposals should preferably not exceed 12 pages (six pages front and back), excluding requested attachments.
- The proposal should include a Table of Contents, immediately following the Proposal Summary Form.
- The City requests that all proposals be submitted on paper with no less than 30 percent post-consumer material content, *i.e.*, the minimum recovered fiber content level for reprographic papers recommended by the United States Environmental Protection Agency. (For any changes to that standard please consult: <http://www.epa.gov/cpg/products/printing.htm>.)

Note: Failure to comply with any of these instructions will not make the proposal nonresponsive.

A. Proposal Format

1. Proposal Summary Form

The Proposal Summary Form (**Attachment 1**) transmits the proposal package to DYCD. It should be completed, signed, and dated by an authorized representative of the proposer.

2. Technical Proposal

The Technical Proposal is a clear, concise narrative that addresses the following:

- a. Organizational Capability** (preferable page limit: 3 pages, excluding requested attachments)
 - i. Organizational Capability:** Describe the proposer's organizational capability to provide the work outlined in Section III of the RFP for Service Option I, Service Option II, or Service Option III, as applicable, and to ensure that the staff members assigned to the contract understand DYCD's scope of services requirements.
 - ii. Certification of Capacity:** Complete and submit Attachment 3, Certification of Capacity, to certify that the proposer for Service Option II or Service Option III has the organizational capacity to conduct at least 300 audits per year.
 - iii. Peer Review:** Provide a copy of the proposer's latest Peer Review Report, which must have expressed an Unqualified Opinion and must be dated no later than December 31, 2010.

- iv. Organizational Staff Profile and Availability of Personnel Chart: Complete the chart below.

Position	No. of Staff in Organization	No. of Staff Committed to Non-DYCD Projects	No. of Staff Dedicated to DYCD Projects
Partner/Principal, CPA			
Manager, CPA			
Senior Accountant			
Staff Accountant			
Junior Accountant			

- b. **Experience and Qualifications** (preferable page limit: 3 pages, excluding requested attachments)
- i. Staff Experience: Briefly describe the successful relevant experience of the proposed senior staff—principals, managers, and senior accountants—who would be assigned to the project.
 - ii. Compliance with Training Requirements: Describe the proposer’s procedures for ensuring that staff members responsible for directing, conducting, or reporting on government audits meet the continuing education and training requirements established by the AICPA. Provide CPE certificate of compliance with the continuing education and training requirements established by the AICPA for each principal/partner, manager, and senior accountant position.
 - iii. List of Relevant Audits: Provide a detailed list of up to ten relevant audits relevant to the RFP that were completed within the past five years, including the name of the vendor or entity being audited and the audit start date, completion due date, actual completion date, and delivery date.
 - iv. List of Relevant References: Provide a list of at least three relevant references, including the name of the entity, a brief statement describing the relationship between the proposer and the entity, and the name, title, telephone number, and email address of a contact person.

- v. Resumes of Key Staff: Provide a resume or description of qualifications for each principal/partner, manager, and senior accountant who will be assigned to this contract.

c. Proposed Audit Approach (preferable page limit, 6 pages)

- i. Work To Be Provided: Describe briefly how the proposer will provide the work described in Section III of the RFP for Service Option I, Service Option II, or Service Option III, as applicable, and demonstrate that the proposer's approach will fulfill DYCD's goals and objectives.
- ii. Work Plan: Describe how the proposer will plan, complete, and deliver each audit report within the prescribed timeframe, pursuant to the requirements described in Section III(B)(3) of the Scope of Services of the RFP. The work plan should specifically indicate the audit tasks to be performed by each level of staff assigned to the contract. The work plan should specifically address items a-g below:
 - a. Preliminary planning stage
 - b. Audit plan
 - c. Execution of audit plan
 - d. Testing of accounting system
 - e. Testing of compliance and internal controls
 - f. Conclusion of fieldwork
 - g. Report preparation for each contract year being proposed

3. Price Proposal

Proposers should submit a Price Proposal using the form in **Attachment 4a, 4b, or 4c** applicable to the service option for which the proposal is submitted.

4. Doing Business Data Form

The Doing Business Data Form (**Attachment 5**) must be completed and submitted with the proposal.

5. M/WBE Requirements

For organizations who are **not** certified not-for-profits **only**.

In a sealed inner envelope labeled "M/WBE Documents," containing one original set of the applicable required documentation related to M/WBE:

- "Subcontractor Utilization Plan (**Attachment 7**, Schedule B, Part II), or
- Approved Waiver of Target Subcontracting Percentage (**Attachment 7**, Schedule B, Part III), or

- “Subcontractor Utilization Plan” (**Attachment 7**, Schedule B, Part II) and Approved **Partial** Waiver of Target Subcontracting Percentage (**Attachment 7**, Schedule B, Part III).

6. Acknowledgment of Addenda

The Acknowledgment of Addenda form (**Attachment 8**) serves as the proposer’s acknowledgment of the receipt of addenda to this RFP which may have been issued by DYCD prior to the Proposal Due Date and Time, as set forth in Section IC, above. The proposer should complete this form as instructed on the form.

B. Proposal Package Contents (“Checklist”)

The proposal package should contain the following materials. Proposers should use this section as a “**checklist**” to ensure completeness prior to submitting their proposals to DYCD.

1. The proposal package should include **one original hard copy** set of the documents listed below and **one exact electronic copy** of the documents listed below compatible with Adobe Acrobat Reader format (PDF) contained in a compact disk or USB drive.
 - Proposal Summary Form(Attachment 1)
 - Table of Contents
 - Conflict of Interest Statement (Attachment 2)
 - Technical Proposal
 - Narrative
 - List of Relevant Audits Completed within the Past Five Years
 - References for the Proposer
 - Certification of Capacity (Attachment 3)
 - Resumes for Partners, Managers, and Senior Accountants
 - Documentation of Compliance with AICPA Training Requirements
 - External Peer Review Report
 - Price Proposal (Attachment 4a, 4b, or 4c)
2. One original Doing Business Data Form (Attachment 5) should be placed in a sealed inner envelope.
3. For organizations who are **not** certified not-for-profits **only**.

In a sealed inner envelope labeled “M/WBE Documents,” containing one original set of the applicable required documentation related to M/WBE:

- “Subcontractor Utilization Plan (**Attachment 7**, Schedule B, Part II), or
- Approved Waiver of Target Subcontracting Percentage (**Attachment 7**, Schedule B, Part III), or

- “Subcontractor Utilization Plan” (**Attachment 7**, Schedule B, Part II) and Approved **Partial** Waiver of Target Subcontracting Percentage (**Attachment 7**, Schedule B, Part III).

4. Acknowledgement of Addenda (Attachment 8).

For each proposal submitted, enclose the documents listed above in a sealed envelope and hand deliver to Michael Owh, Agency Chief Contracting Officer, Office of Procurement. Label the envelope with the proposer’s name and address, “Fiscal Audit/Field Review Services RFP, PIN 26012FASRFP,” the proposed service option, and the name and telephone number of the proposer’s contact person.

SECTION V - PROPOSAL EVALUATION AND CONTRACT AWARD PROCEDURES

A. Evaluation Procedures

All proposals accepted by DYCD will be reviewed to determine whether they are responsive or nonresponsive to the requisites of this RFP. Proposals that DYCD determines to be nonresponsive will be rejected. DYCD's Evaluation Committees will evaluate and rate all remaining proposals based on the evaluation criteria prescribed below. DYCD reserves the right to conduct site visits, to conduct interviews, or to request that proposers make presentations, as deemed applicable and appropriate. Although DYCD may hold discussions with proposers submitting acceptable proposals, it reserves the right to award contracts on the basis of initial proposals received, without discussions; therefore, the proposer's initial proposal should contain its best technical and price terms.

B. Evaluation Criteria

The proposals will be evaluated in accordance with the evaluation criteria detailed below:

Demonstrated quantity and quality of successful relevant experience	30 percent
Demonstrated level of organizational capability	30 percent
Quality of audit approach	40 percent

C. Basis for Contract Award

Contracts will be awarded to the responsible proposers whose proposals are determined to have the highest overall average technical score and be the most advantageous to the City, taking into consideration the price and other factors or criteria which are set forth in this RFP. Within each competition pool, proposals will be ranked in descending order of their overall average technical scores. All technically viable proposals with a price at or below the stated rate will be considered for award. Adequate justification must be provided for exceeding the rates set forth in the RFP. If a proposer is eligible for award in more than one service option, DYCD reserves the right to determine, based on demonstrated organizational capability and the best interests of the City, for which service option(s) the proposer will be awarded a contract(s). DYCD also reserves the right to award less than the full amount of funding requested by proposers and to modify the allocation of funds among service options. Contract award shall be subject to timely completion of contract negotiations.

SECTION VI - GENERAL INFORMATION TO PROPOSERS

A. Complaints. The New York City Comptroller is charged with the audit of contracts in New York City. Any proposer who believes that there has been unfairness, favoritism or impropriety in the proposal process should inform the Comptroller, Office of Contract Administration, 1 Centre Street, 10th Floor, New York, NY 10007; the telephone number is (212) 669-3000. In addition, the New York City Department of Investigation should be informed of such complaints at its Investigations Division, 80 Maiden Lane, New York, NY 10038; the telephone number is (212) 825-5959.

B. Applicable Laws. This Request for Proposals and the resulting contract award(s), if any, unless otherwise stated, are subject to all applicable provisions of New York State Law, the New York City Administrative Code, New York City Charter, and New York City Procurement Policy Board (PPB) Rules. A copy of the PPB Rules may be obtained by accessing the City's website at nyc.gov/ppb.

C. General Contract Provisions. Contracts shall be subject to New York City's general contract provisions, in substantially the form that they appear in "Appendix A—General Provisions Governing Contracts for Consultants, Professional and Technical Services" or, if the Agency utilizes other than the formal Appendix A, in substantially the form that they appear in the Agency's general contract provisions. A copy of the applicable document is available through the Authorized Agency Contact Person.

D. Contract Award. Contract award is subject to each of the following applicable conditions and any others that may apply: New York City Fair Share Criteria; New York City MacBride Principles Law; submission by the proposer of the requisite New York City Department of Business Services/Division of Labor Services Employment Report and certification by that office; submission by the proposer of the requisite VENDEX Questionnaires/Certificates of No Change and review of the information contained therein by the New York City Department of Investigation; all other required oversight approvals; applicable provisions of federal, state and local laws and executive orders requiring affirmative action and equal employment opportunity; and Section 6-108.1 of the New York City Administrative Code relating to the Local Based Enterprises program and its implementation rules.

E. Proposer Appeal Rights. Pursuant to New York City's Procurement Policy Board Rules, proposers have the right to appeal Agency non-responsiveness determinations and Agency non-responsibility determinations and to protest an Agency's determination regarding the solicitation or award of a contract.

F. Multi-Year Contracts. Multi-year contracts are subject to modification or cancellation if adequate funds are not appropriated to the Agency to support continuation of performance in any City fiscal year succeeding the first fiscal year and/or if the vendor's performance is not satisfactory. The Agency will notify the vendor as soon as is practicable that the funds are, or are not, available for the continuation of the multi-year contract for each succeeding City fiscal year. In the event of cancellation, the vendor will be reimbursed for those costs, if any, which are so provided for in the contract.

G. Prompt Payment Policy. Pursuant to the New York City's Procurement Policy Board Rules, it is the policy of the City to process contract payments efficiently and expeditiously.

H. Prices Irrevocable. Prices proposed by the proposer shall be irrevocable until contract award, unless the proposal is withdrawn. Proposals may only be withdrawn by submitting a written request to the Agency prior to contract award but after the expiration of 90 days after the opening of proposals. This shall not limit the discretion of the Agency to request proposers to revise proposed prices through the submission of best and final offers and/or the conduct of negotiations.

I. Confidential, Proprietary Information or Trade Secrets. Proposers should give specific attention to the identification of those portions of their proposals that they deem to be confidential, proprietary information or trade secrets and provide any justification of why such materials, upon request, should not be disclosed by the City. Such information must be easily separable from the non-confidential sections of the proposal. All information not so identified may be disclosed by the City.

J. RFP Postponement/Cancellation. The Agency reserves the right to postpone or cancel this RFP, in whole or in part, and to reject all proposals.

K. Proposer Costs. Proposers will not be reimbursed for any costs incurred to prepare proposals, including any and all fees for vendor name checks.

L. Charter Section 312(a) Certification.

The Agency has determined that the contract(s) to be awarded through this Request for Proposals will not directly result in the displacement of any New York City employee.



Agency Chief Contracting Officer

December 17, 2012

Date

Appendix A: Technical Specifications

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN: 26012FASRFP

Service Option I: Audit of the Fiscal Agent

Audit Requirements:

- A.** For each of fiscal years 2013 through 2018, the vendor would provide a separate audit of funds administered by the Fiscal Agent as prescribed by DYCD.
- B.** The vendor would audit a 10 percent sample of the CBOs whose transactions are handled by the Fiscal Agent. Further sampling and the requirements for review are as follows:
 - 1. For each fiscal year being audited, the vendor would use a statistical sampling methodology to randomly select 10 percent of the total dollar value of transactions to be tested.
 - 2. For each CBO's annual budget period, the vendor would conduct universal tests in the following areas: salaries, fringe benefits, other-than-personnel services (OTPS), compliance with contract requirements, purchasing, and funding. The vendor would also review findings of past audit reports. The degree of testing would support a high-assumed level of control risk.
 - 3. The vendor would conduct site visits to 10 percent of the CBOs in the sample to determine contract compliance.
- C.** For each of the six fiscal years to be audited, the vendor would hold an entrance and an exit conference with representatives of the Fiscal Agent and DYCD at DYCD's offices.
- D.** The vendor would reproduce any documentation necessary for audit working papers. Reproduction would not be the responsibility of the Fiscal Agent or the CBO.
- E.** Each final audit report would be reviewed and signed by a principal (partner or executive officer) of the vendor prior to submission to DYCD.
- F.** All audit reports would be subject to the review and approval of DYCD prior to acceptance. The vendor would be required to revise any report DYCD deemed necessary, without additional cost or expense to DYCD. Approval of all audit reports would be a prerequisite to final payment.
- G.** The vendor, upon request by DYCD, would make all audit reports and work papers available for review by DYCD or its designees. DYCD's right to reject the audit reports would extend throughout the term of the contract and continue for one year after the receipt of the final report.

Format of Audit Reports

Each fiscal year audit would consist of two reports to be submitted in the following format:

Report 1: Independent Auditor's Report on Contracts Administered by the Fiscal Agent

Part I: Combining Financial Statements

- Combining Statements of Assets and Liabilities
- Combining Statements of Revenues and Expenditures
- Notes to Combining Financial Statements

Part II: Schedules

- Accounts Payable and Accrued Expenses by Program Areas
- Fixed Assets
- Consultant Fees
- Schedule of Expenditures (Budget and Actual) for Each Program Area

Part III: Compliance and Internal Control

- Report on Compliance
- Report on Internal Control Structure
- Schedule of Findings and Recommendations
- Observations
- Responses to Audit Findings

Report 2: Report to Management on Contracts Administered by the Fiscal Agent

Part I: Report to Management

Part II: Schedule of Compliance Findings, Recommendations, and Questioned Costs

- Current Year Results of CBO Site Visits
- Prior Year Results of CBO Site Visits (Where FY 2013 is the "current year" audited, this subsection will not be required.)

Part III: Summary of Findings for Program Level of Service

Deliverables Schedule

- The vendor would attend monthly or more frequent progress meetings at DYCD's request and forward monthly progress reports to DYCD.
- At least five business days prior to each exit conference, the vendor would deliver two copies of the draft audit report to DYCD and one copy to the Fiscal Agent.

- The vendor would deliver to DYCD two bound copies and one e-mailed copy of each fiscal year's final audit report. Audit reports are due within three months of completion.
- If compliance with a due date were not feasible, the vendor would notify DYCD in writing no later than 10 business days prior to the due date specified.

**CONTRACTS ADMINISTERED BY THE FISCAL AGENT
FY2009 – FY2011
(Number of Contracts)**

Dollar Value Category of Contract	FY'09	FY'10	FY'11	ROW TOTALS
Under \$25,000	677	829	842	2,348
\$25,000 - \$100,000	20	22	16	58
Over \$100,000	8	7	5	20
COLUMN TOTALS	705	858	863	

Source: DYCD's *Comprehensive Contract Management System*, July 2011.

Service Option II: Audits of CBOs

Audit Requirements

The vendor would audit the financial accounts and records of CBOs, as assigned by DYCD, that received \$75,000 or more annually in aggregate DYCD funding during the assigned fiscal year.

- For each fiscal year, the vendor would submit one consolidated audit report per CBO. Prior to conducting the audit and when notified by DYCD, the vendor would obtain from DYCD the revenue statements, disbursement confirmations, and other relevant documents which relate to each CBO's program(s) for the fiscal year.
- The vendor would submit its work schedule to DYCD for review and approval. This schedule would conform to the Deliverables Schedule for Service Option II, include specific dates for the delivery of final reports, and prioritize audits of CBOs that have had findings in prior years.
- The vendor would conduct the audits at the offices of the CBOs. To ensure the confidentiality of participants in the program, audits would be performed on a no-name basis and in the presence of the CBO's representative. The location of the program and participant records may differ from the location of the CBO's administrative and fiscal records.
- The vendor would reproduce any documentation necessary for audit working papers. Reproduction would not be the responsibility of the CBO.
- For each CBO's annual budget period, the vendor would conduct universal tests in the following areas: salaries, fringe benefits, other than personnel services (OTPS), compliance with contract requirements, purchasing, and funding. DYCD will provide specific guidelines for universal testing at contract negotiations. The vendor would also review findings of past audit reports. The degree of testing would support a high assumed level of control risk.
- A minimum of 10 percent of the total dollar value of fiscal transactions would be tested, notwithstanding testing performed in the evaluation of the CBO's internal control structure.
- For contracts for which payment is based partly or wholly on performance, the vendor would also test outcomes pursuant to DYCD standards.
- Each final audit report would be reviewed and signed by a principal (partner or executive officer) of the vendor prior to submission to DYCD.
- All audit reports would be subject to the review and approval of DYCD prior to acceptance. The vendor would be required to revise any report DYCD deemed necessary, without additional cost or expense to DYCD. Approval of all audit reports would be a prerequisite to final payment.

- The vendor, as requested by DYCD, would make all audit reports and work papers available for review by DYCD or its designees. DYCD's right to reject the audit reports would extend throughout the term of the contract and continue for one year after the receipt of the final report.
- **If an audit report contains any findings, an exit conference would be mandatory.** If an exit conference is required, it would be conducted in person, with appropriate officials of the CBO, DYCD, and at least one authorized representative from the vendor. The vendor would give at least five days advance notice to the CBO and DYCD prior to the exit conference, which would be scheduled by the vendor and held at DYCD, unless otherwise advised by DYCD. A conference summary would be included in the audit report, indicating the individuals present and the CBO's response to the audit report findings. The CBO's corrective action plan would also be obtained and included in the final audit report.

Contents of Examinations

For each CBO audited, the vendor would examine, assess, and report on:

- The adequacy of the cost accounting system
- Sample of contract expenditures and revenues
- Financial records, as reflected in the required monthly expenditure reports, in a cumulative fashion.
- The cost allocation plan for all expenses
- Outcomes for contracts where payment is based on performance (for example, the attainment of required service levels), as well as the proper documentation, classification, and reporting of these outcomes
- Mechanisms for managing all receivables and payables, including taxes
- The filing and timely payment of **all** federal, state, and local payroll taxes
- The accounting for any related party transactions
- The classification and accounting for individuals receiving funds as consultants, employees, or stipend workers
- The adequacy of internal controls
- The participation of the CBO's Board of Directors in the management of programs
- The authorization of actions by the CBO's Board of Directors as evidenced in the Board meeting minutes for the fiscal year being audited
- If the CBO is required to file a federal OMB Circular A-133 audit, the content of that audit report and the status of any reported findings

Format of Audit Reports

All audit reports would conform to the format outlined below.

Part I: Combining Financial Statements for Individual Program Areas

- Combining Statements of Assets and Liabilities
- Combining Statements of Revenues and Expenditures
- Notes to Combining Financial Statements

Part II: Schedules

- Accounts Payable and Accrued Expenses by Program Area
- Fixed Assets
- Consultant Fees
- Detailed Schedule of Budgeted, Incurred, and Questioned Costs for Each Contract
- Detailed Explanation of Questioned Costs
- Schedule of Audit Adjustments
- Equipment Inventory Schedule
- Schedule of Consultants, Contract Services, and Stipends

Part III: Compliance and Internal Control

- Report on Compliance
- Report on Internal Control Structure
- Schedule of Findings and Recommendations
- Observations
- Responses to the Audit Findings

Deliverables Schedule

- The vendor would attend progress meetings as requested by DYCD.
- The vendor would e-mail progress status reports on the fifteenth and thirtieth of each month to DYCD.
- For audit reports that contain findings, the vendor would deliver two bound copies of the draft audit report to DYCD and one copy to the CBO at least five days prior to the exit conference.
- For audit reports that contain no findings, the vendor would deliver five bound copies of the final audit reports.
- The vendor would submit **all** final audit reports for FYs 2013, 2014, and 2015 by May 31, 2016. Audit reports for subsequent fiscal years would be completed and submitted within 180 calendar days after the end of the fiscal year being audited. The vendor would deliver to DYCD two bound copies and one e-mailed copy of each final audit report.
- If compliance with a due date were not feasible, the auditor would notify DYCD in writing no later than 10 business days prior to the due date specified.
- If the CBO were required to file an OMB Circular A-133 audit, the vendor would secure a copy of the most recent audit from the CBO and provide it to DYCD. In addition, the vendor would obtain the corrective action plan related to any reported findings. The vendor would follow up on all prior years' audit report findings.

Service Option III: FFRs of Selected DYCD Contracts

Review Requirements

All Contracts:

- Vendor would perform fiscal reviews of the books, records, and facilities of designated CBO contracts that exceed the dollar value of \$25,000. These reviews would be conducted at the site of such CBOs' administrative offices.
- FFRs would include vendor's completion of the DYCD Fiscal Field Review Questionnaire Form, applicable to each contract reviewed, as set forth in Schedule 1 to this Appendix A.

WIA Contracts

- FFR of any contract that receives WIA funds (WIA Contract) would be completed in accordance with the General Requirements and Applicable Standards for WIA Contracts, including any amendments or revisions thereto during the Term, as set forth in Schedule 2 to this Appendix A. The FFR would:
 - Ensure that all persons receiving program services (each, a "participant") meet all WIA-mandated eligibility requirements.
 - Ensure that CBOs accurately report performance outcomes in accordance with the outcome reporting requirements set forth in their respective contracts.
 - Ensure that all expenditures, fiscal reports, and records are accurately made and maintained in accordance with DYCD requirements as set forth in the WIA Fiscal Manual and their respective contracts by performing the following services:
 - verifying that expenses are made and accurately documented in accordance with DYCD requirements;
 - confirming that the contract provides a cost allocation plan covering all expenses and verifying that appropriate backup documentation exists for the same;
 - verifying that expenditures have been made against the cost categories and within the cost limitations specified by WIA;
 - verifying that CBOs cash the checks they receive in a timely manner and confirming that deposits are made into and funds maintained in bank accounts that are insured by the Federal Deposits Insurance Corporation ("FDIC");
 - verifying that CBOs have taken no fees or other deductions from contract funds allocated for stipends to participants; and
 - verifying that CBOs employ internal control structures in compliance with WIA guidelines and that CBOs clearly segregate duties and responsibilities of staff performing fiscal functions from those performing non-fiscal functions.
 - Ensure that all personnel leave records are accurately made, reported, and maintained and that fringe benefits provided to personnel have been allocated in accordance with the fringe benefits allocation percentages and requirements as set forth in the WIA Fiscal Manual and the terms of the specific contracts covering such personnel.
 - Ensure CBOs have obtained preapproval from DYCD for any out-of-state participant activities or services.
 - Ensure that the fiscal records maintained by CBOs are up-to-date.

- FFRs should include vendor's corrective action recommendations for any deficiencies or irregularities of the books, records, and facilities of CBOs uncovered during the course of the FFRs.
- Vendors would provide any training necessary to ensure that all staff assigned to conduct FFRs and complete FFRs possess the familiarity with GAAP and DYCD fiscal procedures and requirements sufficient to provide such services in accordance with standards of professional quality customary to vendor's industry and in conformity with the terms and provisions set forth herein.
- Scheduling:
 - FFR fieldwork and FFR completion services would commence and be completed in accordance with the schedule of deliverables below.
 - FFRs would be scheduled to occur during normal business hours, Monday through Friday, taking into account that completion may require more than one day.
 - Vendor would submit a monthly schedule of FFRs to be completed to DYCD and be available to meet with DYCD biweekly.
 - Vendor would submit all completed FFRs to DYCD bi-weekly.
- Monthly reports would be submitted to DYCD indicating the following:
 - The number of FFRs scheduled
 - The number of FFRs completed
 - The number of FFRs submitted to DYCD
- Incident Reports: Vendor would report any incidents related to lack of access to a CBO to DYCD within one business day of such occurrence.

Non-WIA Contracts

- FFR of any contract that does not receive WIA funds (Non-WIA Contract) would include vendor's completion of the "Non-WIA FFR," as set forth in Schedule 1 to this Appendix A.

Deliverables Schedule

- 1) **Contract Year One (July 1, 2013 – June 30, 2014):**
 - a) Vendor would, using a list of CBO contracts designated by DYCD for FFR ("CBO FFR List") within 10 days of registration of the contract, deliver an FFR work plan and FFR completion schedule that conforms to these specifications to DYCD within 30 days of vendor's receipt of the CBO FFR List.
 - b) All FFR and FFR services scheduled for Contract Year One would commence within 30 days of vendor's receipt of the CBO FFR List and be completed by June 1, 2013.
- 2) **Contract Years Two through Six:**
 - a) Vendor would, using the CBO FFR List for the respective contract year provided by DYCD to vendor on or before July 15 of that year, deliver an FFR work plan and FFR completion

schedule that conforms to these specifications to DYCD within 30 days of vendor's receipt of the CBO FFR list.

- b) All FFR and FFR services scheduled for a contract year must be completed by June 1 of that year.
- c) Vendor shall deliver a report to DYCD within 30 days of completion of an FFR.

Schedule 1: Fiscal Field Review Questionnaire

This Fiscal Field Review Questionnaire (FFRQ) is designed as a tool to evaluate CBOs through clear and consistent standards and measurements. The FFRQ reviews the CBOs' compliance with applicable federal, State and City regulations, as well as with specific DYCD requirements. While one of the goals of the FFRQ is to ensure contract compliance, DYCD will also use any information gathered through this process to assist CBOs in need. This may include, for example, one-on-one assistance provided by DYCD's Contract Agency Finance staff on how to prepare program expenditure reports or by the Program Operations' contract managers on how to maintain appropriate records. It may also include referral to one of DYCD's technical assistance providers for assistance in preparing and maintaining books and records, information technology solutions, diversification of revenues, or referral to DYCD's contracted Fiscal Agent for direct and more intensive financial oversight.

The FFRQ comprises the following sections:

- Section 1: Basic Information
- Section 2: General Administrative
- Section 3: Payroll
- Section 4: Taxes
- Section 5: Consultants/ Contract Services/ Participants
- Section 6: General Accounting / Bookkeeping
- Section 7: Purchasing Procedures/ Fixed Assets/ Inventory
- Section 8: Income Generating/ Fundraising
- Section 9: Program Expenditure Report Summary (PERS)
- Section 10: Miscellaneous (Internal Control, Loans/ Transfers, Security Deposits)
- Section 11: Follow-up of Prior FFR Findings
- Section 12: Agency-wide Audit Issues
- Section 13: Exit Conference

New York City Department of Youth and Community Development				
Fiscal Field Review Questionnaire - Fiscal Operations				
Section 1: Basic Information				
Name of Contract Agency:				
Location/Address of Accounting/Administrative/Fiscal Records:				
Contract Identification Number:	Registration Date	Contract Amount	Budget/Fiscal Year Amount	Funding Type
				Federal
				State
				City
				Other
Contract/Budget Term		Contract Review Period		
CBO: Contract Agency Staff Present		Titles	Contact Number	
1.				
2.				
3.				
4.				
5.				
Date of Visit	Time of Arrival	Time of Departure		Visit #
				1st
				2nd
				3rd
Description of Findings: See Section 12 for details of findings				
Follow-up Action(s) Required:				
Audit Firm's Authorized Signature/Date				
Personnel:	Name:	Signature :	Date:	
Staff:				
Manager:				
Partner:				
Signature of Executive Director or Designee/Date				

Section 2: General Administrative						
1. Does your agency maintain a current copy of the executed contract, any modifications, and the approved budget.		No				
<i>* Ensure that the contract and modifications are consistent with the information they have, fully executed, registered, and complete with budget and workscope.</i>						
<i>* Comments/Explanation:</i>						
2. Is the record-keeping done at the administrative office being visited?	Yes	No				
<i>* Comments/Explanation:</i> <i>* If not, please provide the address where the record-keeping is done:</i>						
3. Does your agency have on staff personnel(s) responsible for handling financial matters?	Yes	No				
<i>* If yes, please list responsible personnel(s):</i> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Name</u></td> <td style="text-align: center;"><u>Title</u></td> <td style="text-align: center;"><u>Name</u></td> <td style="text-align: center;"><u>Title</u></td> </tr> </table>			<u>Name</u>	<u>Title</u>	<u>Name</u>	<u>Title</u>
<u>Name</u>	<u>Title</u>	<u>Name</u>	<u>Title</u>			
4. Does your agency have diverse resources/revenues? (Is it a multi-funded agency)?	Yes	No				
<i>* If yes, please describe other revenue sources:</i> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Funding Source</u></td> <td style="text-align: center;"><u>Approx. Annual \$</u></td> <td style="text-align: center;"><u>Funding Source</u></td> <td style="text-align: center;"><u>Approx. Annual \$</u></td> </tr> </table>			<u>Funding Source</u>	<u>Approx. Annual \$</u>	<u>Funding Source</u>	<u>Approx. Annual \$</u>
<u>Funding Source</u>	<u>Approx. Annual \$</u>	<u>Funding Source</u>	<u>Approx. Annual \$</u>			
5. Is your agency completely dependent on DYCD/City funds?	Yes	No				
<i>* If yes, please describe any efforts to diversify revenue sources:</i>						
6. Does your agency have other financial resources, such as real estate, investments, etc?	Yes	No				
<i>* If yes, please describe:</i> <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Assets</u></td> <td style="text-align: center;"><u>Approx. Value</u></td> <td style="text-align: center;"><u>Assets</u></td> <td style="text-align: center;"><u>Approx. Value</u></td> </tr> </table>			<u>Assets</u>	<u>Approx. Value</u>	<u>Assets</u>	<u>Approx. Value</u>
<u>Assets</u>	<u>Approx. Value</u>	<u>Assets</u>	<u>Approx. Value</u>			
7. Has your agency encountered barriers in obtaining outside funding?	Yes	No				
<i>* If yes, please describe the barriers:</i>						

Section 3: Payroll (continued)		
6. Is the Executive Director paid with DYCD funds?	Yes	No
<i>* Comments/Explanation:</i> Percentage of time paid with DYCD funds:		
7. Is a time sheet/time card for the Executive Director maintained by the contract agency?	Yes	No
<i>* Comments/Explanation:</i>		
8. Does a Board Member approve the time sheet/time card of the Executive Director?	Yes	No
<i>* Comments/Explanation:</i>		
9. Are time sheets/time cards maintained at other program sites?	Yes	No
<i>* If yes, please explain the measures taken by the CBO management to monitor/verify daily attendance and ensure control and supervision. Also, explain what documents and supporting payroll is/are maintained at the administrative office.</i>		
<i>* Comments/Explanation:</i> <u>Document maintained at the Admin. Office</u> <u>Who verify daily attendance and how</u>		
10. Does the contract agency maintain a current payroll register?	Yes	No
<i>* If yes, is payroll done manually by an in-house computer system or by an outside contractor?</i>		
<i>* Comments/Explanation:</i> Name of the outside contractor (if any):		
<i>* If yes, is the payroll register approved by the Executive Director?</i>		
<i>* Comments/Explanation:</i>		
11. Are vacation and sick leave records maintained for each employee paid with DYCD's funds indicate accruals, compensatory time, if applicable, usage, and balances?	Yes	No
<i>* Comments/Explanation:</i>		

Fiscal Field Review Questionnaire - Fiscal Operations

Section 4: Taxes

1. Did your contract agency file tax returns and pay the tax liabilities during the two (2) preceding quarters?	Yes	No
<i>* Examine those returns and evidence of payment (cancelled checks, electronic fund transfer documents, bank statements, payroll registers, general ledgers, etc.) to ascertain payment of the tax liabilities for federal, Social Security, Medicare, NY State/City Income Taxes, and also NY State Unemployment Insurance.</i>		
<i>* If no, please explain:</i>		
<i>* Comments/Explanation:</i> <div style="display: flex; justify-content: space-between; padding: 5px;"> <u>Type of Form</u> <u>Period</u> <u>Evidence of Payment</u> </div>		
2. Did the contract agency deposit/pay payroll taxes during the last payroll period?	Yes	No
<i>* Please enter data supporting deposit/payments.</i>		
<i>* Comments/Explanation:</i> <div style="display: flex; justify-content: space-between; padding: 5px;"> <u>Type of Tax</u> <u>Date Deposited</u> <u>Amount</u> </div>		
3. Are there any other outstanding tax liabilities?	Yes	No
<i>* Randomly review/investigate prior tax returns and research records such as minutes of Board meetings to determine if there is/are outstanding tax liabilities.</i>		
<i>* Comments/Explanation:</i>		
4. Is your contract agency exempted from Income Taxes under current Internal Revenue Code Section 501(c)?	Yes	No
<i>* If yes, is an exemption certificate available? Please attach a copy to this report.</i>		
<i>* Comments/Explanation:</i>		

New York City Department of Youth and Community Development Fiscal Field Review Questionnaire - Fiscal Operations		
Section 5: Consultants/Contract Services/Participants		
<u>CONSULTANTS</u>		
1. Is there a consultant line on the budget?	Yes	No
<i>* Comments/Explanation:</i>		
2. Is there an executed consultant contract agreement?	Yes	No
<i>* Comments/Explanation:</i> <div style="display: flex; justify-content: space-between;"> <u>Name</u> <u>Type of Services</u> </div>		
3. Does the consultant agreement include name, address, social security number, employer registration number, fee/rate of payment, time/hour, and a description of services/products to be provided?	Yes	No
<i>* Review and compare the consultant contract/agreement against the DYCD budget to ascertain that the terms established in the agreement are in accord with the conditions/specifications established in the approved budget. Any deviation/differences should be clearly discussed and documented.</i>		
<i>* Comments/Explanation:</i>		
4. Does the CBO maintain a consultant folder containing credentials, qualifications, type of work/service/product to be provided by the consultant and also an evaluation of the same and any other requirement/provision established in the DYCD Fiscal Manual?	Yes	No
<i>* Review the consultant's credentials and other documents in the folder and compare/verify against the consultant agreement/contract/budget and DYCD Fiscal Manual to ascertain compliance.</i>		
<i>* Comments/Explanation:</i>		
New York City Department of Youth and Community Development Fiscal Field Review Questionnaire - Fiscal Operations		
Section 5: Consultants/Contract Services/Participants (continued)		
<u>SUBCONTRACTOR</u>		
1. Has the CBO engaged a subcontractor?	Yes	No
<i>* If yes, obtain a copy of the approved/signed subcontract agreement and review prior to site visit</i>		
<i>* Comments/Explanation:</i> <div style="display: flex; justify-content: space-between;"> <u>Name</u> <u>Type of Services</u> </div>		
2. Does the Agency maintain a copy of the executed subcontractor agreement?	Yes	No
<i>* Review and compare the subcontractor agreement against the DYCD budget to ascertain that the terms established in the agreement are in accord with the conditions/specifications established in the approved budget. Any deviation/differences should be clearly discussed and documented.</i>		
<i>* Comments/Explanation:</i>		
3. Does the agency have a subcontractor reporting and monitoring policy?	Yes	No
<i>* If yes, review for adequacy and reasonableness of the policy.</i>		

New York City							
Department of Youth and Community Development							
Fiscal Field Review							
Questionnaire - Fiscal Operations							
Section 6: General Accounting (Accounting/Bookkeeping Procedures)							
1. What accounting method was used to account for DYCD's funds?						Yes	No
						<input type="checkbox"/>	<input type="checkbox"/>
	* <i>Comments/Explanation:</i> Accrual, modified accrual basis or cash basis						
2. Is the accounting/bookkeeping/recordkeeping system computerized?						Yes	No
	* <i>Briefly describe the type of accounting system used. For computerized system include in your description whether the system has integrated feature with payroll and other subsidiary ledgers such as cash receipts and disbursements etc.</i>						
	* <i>Comments/Explanation:</i>						
3. Does your contract agency maintain a "Chart of Accounts"?						Yes	No
						<input type="checkbox"/>	<input type="checkbox"/>
	* <i>If yes, attach a copy to this report.</i>						
	* <i>If no, please explain why.</i>						
4. Does your contract agency maintain a cash receipts and cash disbursements journal?						Yes	No
						<input type="checkbox"/>	<input type="checkbox"/>
	* <i>If no, please explain why.</i>						
5. Is a current General Ledger maintained according to the accounting principles prescribed in the DYCD Fiscal Manual for this contract/ program? Is the general ledger manual or computer generated?						Yes	No
						<input type="checkbox"/>	<input type="checkbox"/>
	* <i>If no, please explain why.</i>						
6. Does your contract agency prepare a Trial Balance monthly?						Yes	No
						<input type="checkbox"/>	<input type="checkbox"/>
	* <i>If yes, attach a copy of the most recent trial balance to this report.</i>						
	* <i>If no, please explain why.</i>						
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<h2 style="text-align: center;">Fiscal Field Review</h2> <h3 style="text-align: center;">Questionnaire - Fiscal Operations</h3>									
<h4 style="text-align: center;">Section 6 General Accounting (continued)</h4>									
7. Does your contract agency have an individual in charge of accounting/bookkeeping and finance?								Yes	No
								<input type="checkbox"/>	<input type="checkbox"/>
<i>* Comments/Explanation</i>									
<u>Full time/Part time Status:</u>									
8. Is your contract agency enrolled in Electronic Fund Transfer (EFT)?								Yes	No
								<input type="checkbox"/>	<input type="checkbox"/>
<i>* If yes, please provide bank name, address, and account number.</i>									
<u>Bank name</u>			<u>Address</u>			<u>Account No.</u>			
<i>* If no, please explain why and describe what measures the contract agency has taken to become enrolled in EFT.</i>									
9. Does the contract agency have/use/maintain other bank accounts?								Yes	No
								<input type="checkbox"/>	<input type="checkbox"/>
<i>* If yes, enter name, address, account number, type of account (for example, general accounting, operating account, program account, payroll account).</i>									
<u>Name</u>			<u>Address</u>			<u>Account No.</u>		<u>Type of Account</u>	
10. Are the bank accounts reconciled monthly?								Yes	No
								<input type="checkbox"/>	<input type="checkbox"/>
<i>* If yes, please enter the last month the bank account was reconciled.</i>									
<i>* If no, please explain why and describe the measures the agency has undertaken to do this.</i>									

Fiscal Field Review Questionnaire - Fiscal Operations

Section 8: Income Generating, Fund Raising Activities, Etc.

1. Has your contract agency engaged in income generating activities as defined by DYCD's Fiscal Manual?	Yes	No
<i>* Comments / Explanation:</i> Income generated questionnaire completed?		
2. Is there a separate bank account established for funds from income generating activities?	Yes	No
<i>* Comments / Explanation:</i> <u>Bank name</u> <u>Bank</u> <u>Account no.</u>		
3. Is there a separate set of accounting records maintained for these activities which includes a cash receipts/disbursement journal and a general ledger?	Yes	No
<i>* Comments / Explanation:</i>		
4. Are monthly reports of income and expenditure prepared?	Yes	No
<i>* If yes, please list the name/title of the person preparing them:</i> <u>Name</u> <u>Title</u>		
<i>* If yes, review accounting records to ascertain income was used for program purposes.</i>		
<i>* Comments / Explanation:</i>		
5. Did the contract agency receive during the current period "Voluntary" contributions from program's participants?	Yes	No
<i>* If yes, review supporting documentation.</i>		
<i>* Comments / Explanation:</i>		
6. Has your agency appointed/designated an individual to be responsible and accountable for such functions?	Yes	No
<i>* If yes, please explain and list the name/title of the individual.</i>		
<i>* Comments/Explanation:</i>		

**New York City
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Fiscal Field Review Questionnaire - Fiscal Operations

Section 9: Program Expenditure Report Summary (PERS)

1. Does your contract agency have on file copies of the program expenditure report summaries (PERS) submitted to DYCD?	Yes	No
---	------------	-----------

* *If yes, what was the last month for which PERS were submitted? (Please detail date submitted)*

* *Comments/Explanation:*

Month

Date Submitted

2. Are PERS reports prepared using data from the General Ledger?	Yes	No
---	------------	-----------

* *If no, please explain:*

* *If yes,*

a) *Review the last PERS report submitted to DYCD and compare it against the General Ledger. The reviewer should explain any significant differences*

* *Comments/Explanation:*

b) *Review/verify cancelled checks recorded in each of the last PERS reports submitted to DYCD during the two (2) preceding quarters as follows: date, check number, amount of check, name of payee and amount charged to the program. The reviewer should randomly select a 50 percent sample of the cancelled checks to do this evaluation and should explain any differences.*

* *Comments/Explanation:*

Month

Exception

Fiscal Field Review Questionnaire - Fiscal Operations

Section 10: Miscellaneous

1. Are the responsibilities of making deposits, electronic fund transfers, maintaining the cash receipts journal, preparing/reconciling the bank account(s) properly separated?	Yes	No
--	------------	-----------

* *Comments/Explanation:*

* *Verify functions and list person's name and title to each duty:*

	<u>Function</u>	<u>Person Responsible</u>	<u>Title</u>	<u>Reviewer/Approver</u>	<u>Title</u>
1.	Opens mail and prepares listing of checks/cash received				
2.	Making deposit and EFT				
3.	Maintaining cash receipt journal				
4.	Reconciling the Bank accounts				

* *Describe management compensating controls in place to minimize increased risk of inadequate separation of duties.*

2. Is there a separation of duties between the individual maintaining the cash disbursement journal, authorizing purchases, and authorized to sign checks?	Yes	No
---	------------	-----------

* *Comments/Explanation:*

* *Verify functions and list person's name and title to each duty:*

	<u>Function</u>	<u>Person Responsible</u>	<u>Title</u>	<u>Reviewer/Approver</u>	<u>Title</u>
1.	Authorizing purchase				
2.	Maintaining cash disbursement journal				
3.	Authorized to sign check				
4.	Custody of Checks				

* *Describe management compensating controls in place to minimize increased risk of inadequate separation of duties.*

New York City Department of Youth and Community Development

Fiscal Field Review Questionnaire - Fiscal Operations

Section 10: Miscellaneous (continued)

* *In addition, randomly review some canceled checks to ensure that checks are signed by at least two (2) authorized individuals (DYCD recommends that at least one (1) of the signers be a Board Member).*

3. During the current period, has the contract agency made intra-agency loans affecting DYCD's funds?	Yes	No
--	------------	-----------

* *Loans affecting DYCD funds are prohibited. If such transaction has occurred, there should be a reasonable explanation for which the loan were made, as well as whether it was authorized/approved by the Executive Director and the Chairman of the Board of Directors. Such transaction should be properly recorded in the program's General Ledger. Special care/attention should be given to inter-program transfers. Supporting Documents for those transactions should be examined for adequacy, and a copy of all supporting documents should be attached to this report.*

Department of Youth and Community Development

Fiscal Field Review Questionnaire - Fiscal Operations

Section 11: Follow-up of Prior FFR Findings

1. Did the Contract Agency renew it's current contract?	Yes	No
<p>* If yes, inquire of DYCD whether an FFR was conducted and obtain a copy of the file for review. Note the date and period covered.</p> <p>* Comments/Explanation:</p>		
2. Did the Contract Agency have questioned costs disclosed in the last FFR?	Yes	No
<p>* If yes, discussed with the CBO the resolution status, and whether the nature of such finding still exist.</p> <p>* Comments/Explanation:</p>		
3 Did the Contract Agency have internal control weaknesses reflected in the last FFR?	Yes	No
<p>* Determine the contract agency resolution status and whether the nature of such findings still exist.</p> <p>* Comments/Explanation:</p>		
4 Does the last audit report indicate the contract agency has monies owed to or owed from DYCD?	Yes	No
<p>* If yes, review the same in order to ascertain its liquidation. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</p> <p>* Comments/Explanation:</p>		

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Fiscal Field Review Questionnaire - Fiscal Operations

Section 12: Agency-Wide Audit Issues

1. Does your contract agency have questioned costs disclosed/reflected in the prior/last audit performed by a CPA firm?	Yes	No
<p>* Review the contract agency's last audit/financial statements to ascertain if there are questioned costs and request its resolutions. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</p>		
<p>* Comments/ Explanation:</p>		
2. Does your contract agency have weaknesses and/or conditions reflected in the last audit?	Yes	No
<p>* Review the compliance section of the audit report in order to ascertain its status and determine if there are any compliance issues that could potentially affect DYCD program financial reporting and request its resolution. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</p>		
<p>* Comments/ Explanation:</p>		
3. Does the last audit report indicate the contract agency has monies owed to or owed from DYCD?	Yes	No
<p>* If yes, review the same in order to ascertain its liquidation. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.</p>		
<p>* Comments/ Explanation:</p>		
Additional Comments		
List of Attachments		
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

Department of Youth and Community Development

Fiscal Field Review Questionnaire - Fiscal Operations

Section 13: Exit Conference

At the conclusion of the field/monitoring visit, an exit conference should be held to review this FRQ and summarize the conditions that may require corrective actions. To follow is a summary of findings, as well as any comments to the report that the contract agency would like to make.

Discussed with the Agency representative findings noted in the review of the fiscal operations of DYCD Program.

Findings:	Agency's Responses	Questioned Costs
1.		

Discuss with the Agency representative the findings noted in the review of the Agency-Wide Independent Audit Report. Briefly describe the nature of any material finding and it's potential effect on the Agency fiscal reporting to DYCD.

Nature of Findings	Fiscal Reporting Effect

Schedule 2: General Requirements and Applicable Standards for WIA Contracts

The following procedures have been adopted from the Local Workforce Investment Area's *Program, Fiscal & Performance Monitoring Guide for Subrecipients* to assess the service provider ("subrecipient") performance and compliance with applicable laws and regulations and identify methods and practices that serve to enhance contract performance through continuous recommendation for improvement. Those procedures shall be performed in accordance with the presiding applicable attestation standards of the AICPA and government auditing standards.

Areas of concerns include Internal Controls, Procurement, Financial Transactions and Reporting, Cash Management, Cost Allocation, Cost Limitations and Categories, Cost Allowability, Procurement, Property Management, Expenditure Rates, Subrecipient Monitoring, Subrecipient A-133 Audit Requirements, and nonfinancial program requirements.

General Planning Requirements

1. Contact subrecipient to arrange an on-site date and entrance conference with the executive director and appropriate staff. Note details of entrance conference meeting on **Exhibit 9**.
2. Obtain and review the following subrecipient documentation before starting monitoring activity:
 - a. Applicable WIA contract
 - b. Current budgets
 - c. Financial management policies and procedures. **Label as Exhibit 1A.**
 - d. Written cost allocation plan
 - e. If applicable, the subrecipient's approved indirect cost rate
 - f. Procurement policies and procedures
 - g. Property management policies and procedures
3. Comment on reasonableness and allowability of the cost allocation plan (**Exhibits 6 and 7**).
4. Read the applicable WIA contract and budget between DYCD and subrecipient. Identify and list the specific program and fiscal compliance requirements.
5. Obtain an understanding of the internal controls adopted by the subrecipient to ensure compliance with the requirements identified above in Paragraph 1.
6. Develop a compliance test program for each of the compliance requirements identified above.

Scope

1. Review at least 50 percent of the total claims submitted from the start of the contract period to the date of fieldwork.
2. The compliance tests should also include procedures to verify whether or not:
 - a. the total reimbursement claims submitted during the contract period are proper and allowable, adequately documented, and do not exceed the amount approved in the contract budget;
 - b. proper accountability for the grant funds is maintained; and
 - c. the internal controls over compliance are functioning as intended.

3. For nonfinancial program requirements (i.e., participant eligibility, program curriculum approval, program reporting), the auditor will be required to test no less than 10 percent.

Financial Management and Allocation

Objectives

To determine:

- The adequacy of internal controls and reliability of the subrecipient's financial management system
- That the amounts reported by the subrecipient are accurate, allowable, supported by documentation, and properly allocated

Review

- The most recent audit reports from the Single Auditor and most recent WIA monitoring reports
- The One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG)

Procedures

1. From a review of the financial management policies and procedures (**Exhibit 1A**), discussions with staff and observations, complete the "Listing of Persons Performing Fiscal Functions" (**Exhibit 3**).
2. Verify that the subrecipient is reconciling cash receipts and reported expenses to its official books of account, subsidiary records, and worksheets. Review the most current reconciliation. If no reconciliation is done, increase sample size and put a finding in the report requiring the subrecipient to do reconciliation.
3. Verify that the amounts paid by DYCD to the subrecipient have been received and deposited in a timely manner. Confirm by reviewing official books of account, copies of checks, and bank statements (**Exhibit 4**).
4. Using the subrecipient's MFRs, confirm the accuracy of the amounts reported by comparing them to the subrecipient's official books of account (**Exhibit 5**). Investigate and explain any differences.
5. Using the below procedures, scan payments made by subrecipient and select a sample of non-personnel, payroll, and fringe benefit expenditures covering the period from the last Financial Management Review. The sample should include some of each type of expenditure reported to the Fiscal Agent. Examine source documentation for details of the expense and copies of cancelled checks or bank statements to confirm payment (**Exhibits 6 and 7**).

Sample of Expenditures

Scan subrecipient's records and pick a sample of assorted expenses from the review period.

a) Staff Salaries

- i. Trace sample to payroll registers.
- ii. Examine timesheets, cumulative leave records, and canceled checks.
- iii. Examine authorization for direct deposit.
- iv. Verify leave taken is in accordance with subrecipient's policy.

b) Fringe Benefits

- i. Ensure subrecipient is current on payment of federal and state withholding taxes by examining most recent quarter's 941 and NYS-45 reports.
- ii. Ensure subrecipient is current on payments to NYSDOL for unemployment insurance.
 - 1) Verify rates and calculations.
 - 2) Investigate all differences.
 - 3) Verify that subrecipient has worker's compensation and disability insurance coverage in effect for all employees.

c) Non-Personnel Services

- i. Review copies of all leases and contracts.
- ii. Ensure that payments for travel are in accordance with the subrecipient's policies.
- iii. Ensure equipment, supplies, etc. are not being purchased at the end of the program in an attempt to use up program funds.

d) Participant Support Payments/Wages

i. Determine the type of payment being made.

a. Stipend

- Determine hourly rate (budget).
- Examine time records.
- Ensure that participants are paid for program activities only; for example, no payments for lunch periods.

b. Wages

- Trace amounts reported to payroll registers.
- Examine timesheets.

c. Benchmarks

- Determine the benchmarks and the amount paid for obtaining them.
- Examine the appropriate support documentation.

ii. Ensure that all participants receiving payments appear on the participant roster.

iii. Ensure there is a log or other appropriate system in place for proper control of token purchase and distribution.

e) Allocation

Verify that the expenses sampled have been allocated in accordance with the subrecipient's cost allocation plan and that expenses are properly allocated between funding sources and cost categories.

- i. Review the subrecipient's cost allocation plan. Determine the following:
 - a. Types of expenses that are allocated
 - b. Various allocation bases
 - ii. Verify that the expenditures are being allocated in accordance with the plan.
 - iii. If the plan is not reasonable or there is no allocation plan, provide the necessary technical assistance.
 - iv. If an indirect cost rate is used, verify that the rate has been approved by the appropriate cognizant agency and that the rate has been properly applied to the program.
 - v. If an administrative overhead rate is applied to the contract, verify the costs that serve as the base for the rate and verify that the rate is being properly applied and appropriately updated. Ensure that the costs, which are part of the overhead rate, are not also being directly charged.
6. Based on observations, discussions with staff, review of policies and procedures, sampling, and analysis, complete Post Review Survey (**Exhibit 8**) for the subrecipient.
7. Detail all exceptions found. Note any technical assistance provided, corrective action recommended, and issues requiring immediate attention; **label as Exhibit 10A.**

Procurement

Objectives

To determine if the subrecipient's procurement actions follow stated policies and procedures and are properly supported and documented.

Review

- Prior Procurement monitoring work papers and reports
- *One-Stop Comprehensive Financial Management Technical Assistance Guide (TAG)* – Chapters 10, 12 and 13

Procedures

1. Review the subrecipient's procurement policies and procedures. Either include a copy or summarize procurement policies and procedures (responsibilities, required actions, dollar limits, etc.) of the subrecipient. **Label as Exhibit 1B.**
2. From the cutoff of the last procurement review, examine subrecipient's records and select and analyze a representative sample of procurement transactions involving the small purchase, competitive proposal, sealed bid, and sole source method on **Exhibits 2A-2D.**
3. Select a sample of contracts entered into during the review period. Include copies and label as **Exhibit 2E** (will be needed to answer Question 11 in Post Review Survey).
4. Based on observations, discussions with staff, review of the subrecipient's policies and procedures, contents of contract files, the contract's terms and conditions, and the sampling and analysis of procurement transactions, complete the Post Review Survey (**Exhibit 13**).
5. Detail all exceptions found. Note any technical assistance provided, corrective action recommended, and issues requiring immediate attention; **label as Exhibit 10B.**

Property Management

Objectives

To determine if the subrecipient:

- Maintains property management records that provide detailed information on each piece of equipment.
- Conducts a physical inventory and reconciles results with property management records at least once every two years.
- Has a control system in place to ensure adequate safeguards to prevent loss, damage, or theft of the property.
- Has adequate maintenance procedures to keep the property in good condition.

Review

One Stop Comprehensive Financial Management Technical Assistance Guide - WIA - Chapter 11
Prior Property Management monitoring work papers and reports

Procedures

1. Review the subrecipient's property management policies and procedures. Either summarize the policies and procedures in the monitor's narrative or include a copy and **label as Exhibit 1C**.
2. Obtain a copy of the subrecipient's current inventory list. **Label as Exhibit 10C**.
3. Scan cash disbursement journals or equivalent to ensure that property purchased since the last review has been added to the inventory list. Note results in **Exhibit 11**.
4. Check to see if the subrecipient has disposed of property. If so, determine if the disposition follows local policies and procedures and that the property has been removed from the inventory list. Note results in **Exhibit 11**.
5. Select a sample from the subrecipient's current inventory list and perform a physical inventory, **Exhibit 11**. Note any discrepancies in comment section.
6. Based on observations, discussions with staff, review of policies and procedures, sampling, and analysis, complete Post Review Survey (**Exhibit 12**).
7. Detail all exceptions found. Note any technical assistance provided, corrective action recommended, and issues requiring immediate attention. **Label as Exhibit 10D**.

Subcontracting

Objective

To determine whether:

- The CBO has procedures in place to monitor the activities of the subcontractor.
- The expenses of the subcontractor are allowable and in accordance with contract terms.

Procedures

1. Determine whether the CBO has engaged a subcontractor.
2. If the CBO has engaged a subcontractor, perform the following:
 - Obtain a copy of the CBO's approved subcontractor agreement and review it prior to site visit.
 - Review the CBO's reporting and monitoring policy over the subcontractor. Label as **Exhibit 1D**.
 - Review and compare the subcontractor agreement against the DYCD budget to ascertain that the terms established in the agreement are in accord with the conditions/specifications established in the approved budget. Any deviation should be clearly discussed and documented.
 - Determine that the CBO maintains a copy of the executed subcontractor contract agreement signed by the appropriate parties.
 - Using the scope and listed procedures in Appendix A, Schedule 2, examine a sample of the subcontractor expenses from each category and determine whether the payments are allowable and incurred in accordance with contract terms and work scope.

Reporting

1. Arrange and conduct an exit conference. Note details of the meeting on **Exhibit 9**.
2. Prepare a narrative summarizing the monitoring visit. Detail all exceptions found. Note any technical assistance provided, corrective action recommended and issues requiring immediate attention. **Label as Exhibit 10E**.
3. Prepare agreed upon procedures report. The report shall list the compliance requirements identified, the procedures performed to test those requirements, and the results of the test performed, as well as management's responses/corrective actions to the exceptions noted.

Exhibit 2A: Small Purchase Analysis

Description of goods/services: _____

Number of quotes obtained: _____

Quotes obtained via: _____

Basis for selection: _____

Awardee: _____

Costs of goods/services: _____

In the spaces provided below answer Yes, No, or N/A to the following questions for each of the sampled small purchases above.

	Yes	No	N/A
Were the quotes from qualified sources?	_____	_____	_____
Was a price analysis performed?	_____	_____	_____
Does the purchase meet federal and state/local standards (whichever is most restrictive)?	_____	_____	_____
Were multiple "like" procurements made that in aggregate would exceed federal/state/local standards?	_____	_____	_____
Were the purchase procedures and selection basis properly documented?	_____	_____	_____
Comments:			

Exhibit 2B: Competitive Proposal Analysis

Description of goods/services

Number of proposals received: _____

Number of contracts awarded: _____

Awardee(s) and amounts(s): _____

Basis for selecting of awardee(s): _____

In the spaces provided below answer Yes, No, or N/A to the following questions for each of the sampled competitive proposals above.

	Yes	No	N/A
Was RFP adequately publicized?	_____	_____	_____
Was an adequate response time provided?	_____	_____	_____
Did the RFP require a line-item budget?	_____	_____	_____
Did the RFP contain significant evaluation factors?	_____	_____	_____
Was there a rating system to evaluate proposals?	_____	_____	_____
Was there a sufficient number of RFPs received from qualified sources?	_____	_____	_____
Were unsuccessful proposers notified?	_____	_____	_____
Was a cost/price analysis performed?	_____	_____	_____
Had the awardee(s) been identified as a high-risk organization?	_____	_____	_____

If yes, has the subrecipient adequately documented its justification for awarding this contract?

Is the contract's statement of work consistent with the RFP's requirements?

Was each step of the procurement process documented?

If the contract is for multiple cycles within the RFP, is there wording that indicates that future funding is subject to funding availability?

Comments:

Exhibit 2C: Sealed Bid Analysis

Description of goods/services: _____

Number of bids received: _____

Basis for selection: _____

Awardee: _____

Cost of goods/services: _____

In the spaces provided below answer Yes, No, or N/A to the following questions for each of the sampled sealed bids above.

	Yes	No	N/A
Were the invitations for bid (IFB) advertised in a timely manner?	_____	_____	_____
Did the IFBs include specifications defining the goods/services?	_____	_____	_____
Were the bids opened publicly at a time and place specified in the IFB?	_____	_____	_____
Were there two or more responsible bidders?	_____	_____	_____
Were bids rejected on the basis of sound documented business reasons?	_____	_____	_____
Was a cost/price analysis performed?	_____	_____	_____

Comments:

Exhibit 2D: Sole Source Analysis

Description of goods/services: _____

Awardee: _____

Cost of goods/services: _____

In the spaces provided below answer Yes, No or N/A to the following questions for each of the sampled sole sources above.

	Yes	No	N/A
Were the goods/services only available from a single source?	_____	_____	_____
Was urgency a factor?	_____	_____	_____
After solicitation, was only one offer received?	_____	_____	_____
Was the procurement method justified?	_____	_____	_____
Did this procurement require additional review or higher level approval?	_____	_____	_____
Was a cost/price analysis performed?	_____	_____	_____

Comments: _____

Exhibit 3: List of Persons Performing Fiscal Functions

Identify staff performing the following responsibilities:

<u>Function</u>	<u>Name</u>	<u>Title</u>
Maintains WIA Books		
Prepares Vouchers		
Reconciles Vouchers to Official Books		
Maintains Program Income		
Allocates Costs		
Approves Purchase Orders		
Deposits Receipts		
Records Receipts		
Prepares Checks		
Records Disbursements		
Prepares Bank Reconciliations		
Distributes Checks to:		
Staff		
Subrecipients & Vendors		
Participants		
Maintains Petty Cash		
Maintains Property Records		
Certifies Time & Attendance Records of:		
Staff		
Participants		
Signs Checks		
Holds Blank Checks		
Authorizes Payroll for New Hires		
Authorizes Payments to Participants		

One of the keys to ensuring adequate internal control is to involve numerous staff in the various fiscal functions noted above. However, due to the small size of some subrecipients, it may be difficult for them to achieve an optimal level of separation of duties. When there is such a concentration of functions with one individual, the monitor should encourage, when economically feasible, the involvement of other staff in the fiscal process. If the monitor determines that there is not an adequate separation of duties, the monitor must decide if the sample size needs to be increased to ensure proper accountability.

Comment as to whether or not there is adequate separation of duties:

Exhibit 4: Cash Receipts Analysis

Trace at least one payment per month made by DYCD to the subrecipient. Compare the amounts and dates of deposits to subrecipient records and bank statements. Investigate any discrepancies in amounts or lag in making deposits.

[illegible]

Exhibit 5: Comparison of MFR Reports to Subrecipient Records

For the month of review compare the reported monthly cash disbursements per the Monthly Statement of Daily Cash Transactions (MSDCT) to subrecipient records (disbursements journal, voucher register, or equivalent). Comment on differences.

<u>Month</u>	<u>Reported Amount per MFR</u>	<u>Total Expenses per Subrecipient's Records</u>	<u>Difference</u>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Comments:

Exhibit 6: Non-Personnel Services Expenses

Comments: _____

Vendor/Payee	Description	Check Date	Per Subrecipient Records Check		WIA's Share	Expense Allocated Supported		Expense Distribution by Fund/Cost Category _____		Follows CAP Y/N
			CheckNumber	Amount						

Exhibit 7: Payroll Expenses

Payee	Pay Period	TS Hours Worked	TS Leave Hours	CL Leave Hours	Per Payroll Register Check			Was Check Located? Y/N	Expense		Expense Distribution		Follows CAP Y/N
					Check Date	Check Number	Amount		Allowable	Supported	Fund	Cost Cat.	

Comments:

Exhibit 8: Post Review Survey—Financial Management and Allocation

	Yes	No	N/A
A. <u>Internal Controls</u>			
1. Are there comprehensive written policies and procedures for the subrecipient's fiscal system?	<hr/>	<hr/>	<hr/>
2. Have written accounting policies and procedures been revised or updated since the last monitoring review?	<hr/>	<hr/>	<hr/>
3. Do the policies/procedures comply with the WIA TAG – Chapter II-2?	<hr/>	<hr/>	<hr/>
4. Are requirements for WIA funds as restrictive as other programs operated by the subrecipient?	<hr/>	<hr/>	<hr/>
5. Have recent monitoring reports disclosed any weaknesses related to WIA funds?	<hr/>	<hr/>	<hr/>
a. If yes, describe: _____			
<hr/>			
b. Has corrective action been implemented?	<hr/>	<hr/>	<hr/>
1. If yes, what corrective action was taken?			
<hr/>			
<hr/>			
Comments: _____			
<hr/>			
<hr/>			
<hr/>			
B. <u>Budgeting</u>			
	Yes	No	N/A
1. Does the subrecipient prepare a budget by:			
a. Program year?	<hr/>	<hr/>	<hr/>
b. Calendar year?	<hr/>	<hr/>	<hr/>
c. Fiscal year?	<hr/>	<hr/>	<hr/>
2. Does the budget detail information by:			
a. Fund source?	<hr/>	<hr/>	<hr/>

	Yes	No	N/A
b. Line item?	_____	_____	_____
c. Training activity (ITA, OJT, Customized)	_____	_____	_____
3. Does the subrecipient periodically review planned vs. actual expenditures?	_____	_____	_____
If yes, what frequency? – monthly/quarterly/other _____			
4. If there are large variances between planned and actual, does the subrecipient modify the budget accordingly?	_____	_____	_____
a. If yes, does the subrecipient investigate the reasons that account for the large variances?	_____	_____	_____
5. Is management/administration staff informed of planned vs. actual status?	_____	_____	_____

Comments: _____

C. <u>Accounting System</u>	Yes	No	N/A
1. Are monthly trial balances of the books of account current and available for review?	_____	_____	_____
2. Are journal entries approved by someone other than the Fiscal Manager?	_____	_____	_____
3. Are subsidiary records reconciled to the official books of entry?	_____	_____	_____

Comments: _____

D. <u>Cash Management</u>	Yes	No	N/A
1. Are bank statements reconciled with the official books of entry each month?	_____	_____	_____
2. Do bank reconciliation procedures provide for:			
• Accounting for all check numbers used?	_____	_____	_____
• Identifying outstanding checks?	_____	_____	_____

- | | | | |
|--|-------|-------|-------|
| • Investigating all checks outstanding 30 days or more? | _____ | _____ | _____ |
| • Voiding outstanding checks after a reasonable period of time? | _____ | _____ | _____ |
| 3. Are payments received from the Fiscal Agent promptly deposited? | _____ | _____ | _____ |
| 4. Does the subrecipient have a petty cash fund? | _____ | _____ | _____ |

If yes, how often is the petty cash fund reconciled? _____

Comments: _____

E. <u>Disbursements</u>	Yes	No	N/A
1. Are checks drawn to cash prohibited?	_____	_____	_____
2. Are procedures in place to prevent duplication of a payment?	_____	_____	_____
3. Are credit cards used to pay for expenses?	_____	_____	_____
If yes, are invoices reviewed to ensure that only allowable expenses have been incurred on the credit cards?	_____	_____	_____
4. Are controls in place to ensure that all disbursements are recorded in the accounting system?	_____	_____	_____
5. Are cash disbursements supported and justified by adequate documentation?	_____	_____	_____
6. Are costs determined to be allowable before payments are made?	_____	_____	_____
7. Does the subrecipient advance funds to lower tier subrecipients?	_____	_____	_____
If yes:			
a. Are outstanding advances being tracked?	_____	_____	_____
Are reported expenses being offset against the advances?	_____	_____	_____

c. At the end of the contract are the outstanding advances refunded to the subrecipient?	_____	_____	_____
	_____	_____	_____

Comments: _____

Yes	No	N/A
-----	----	-----

F. Financial Reporting

Are financial reports submitted in a timely manner?	_____	_____	_____
---	-------	-------	-------

If accruals and obligations are reported on the MFRs, are the amounts accurate?	_____	_____	_____
---	-------	-------	-------

Comments: _____

G. Cost Allocation

Yes	No	N/A
-----	----	-----

1. Is the Cost Allocation Plan (CAP) in writing?	_____	_____	_____
--	-------	-------	-------

2. Is the CAP compliant with WIA TAG-Chapter II-8?	_____	_____	_____
--	-------	-------	-------

3. Is the CAP reviewed and are appropriate revisions made at regular intervals?	_____	_____	_____
---	-------	-------	-------

If yes, how often?	_____
--------------------	-------

4. Are cost pools used?	_____	_____	_____
-------------------------	-------	-------	-------

If yes, how many?	_____
-------------------	-------

Does CAP include description of expenses included in each cost pool?	_____	_____	_____
--	-------	-------	-------

5. Is an indirect cost rate used?	_____	_____	_____
-----------------------------------	-------	-------	-------

If yes, has the rate been approved?	_____	_____	_____
-------------------------------------	-------	-------	-------

6. Does the subrecipient use actual totals as the basis of allocations in the CAP?	_____	_____	_____
--	-------	-------	-------

7. Does the subrecipient maintain documentation to support their allocations?	_____	_____	_____
---	-------	-------	-------

- | | | | | |
|----|--|-------|-------|-------|
| 8. | Has the subrecipient properly defined, allocated, and reported Administration costs? | _____ | _____ | _____ |
| 9. | Are staff wages allocated based on a time distribution system? | _____ | _____ | _____ |
| a. | If no, note basis: | _____ | | |

Comments: _____

Yes	No	N/A
-----	----	-----

H. Personnel Cost Documentation

- | | | | | |
|----|--|-------|-------|-------|
| 1. | Does the subrecipient have written policies for accruing and charging leave time? | _____ | _____ | _____ |
| 2. | Are payrolls initiated through the submittal of time and attendance reports showing hours worked (timesheets)? | _____ | _____ | _____ |
| 3. | Are timesheets signed by the employee and the supervisor? | _____ | _____ | _____ |
| 4. | Does leave time taken on the timesheets match the cumulative leave records? | _____ | _____ | _____ |

Comments: _____

Yes	No	N/A
-----	----	-----

I. Fringe Benefits

- | | | | | |
|----|--|-------|-------|-------|
| 1. | Does the subrecipient maintain invoices/ policies (or copies of) to support rates for: | | | |
| | • Health Insurance | _____ | _____ | _____ |
| | • Retirement | _____ | _____ | _____ |
| | • Workers' Compensation | _____ | _____ | _____ |
| | • Disability Insurance | _____ | _____ | _____ |
| | • Unemployment Insurance | _____ | _____ | _____ |

- Other: _____

If no, how are rates determined and confirmed? _____

- Does the subrecipient periodically confirm the rates and billing amounts in regard to the accuracy of rates, marital status, wage limit, waiting period, tier grouping, employee contributions, retroactive adjustments, etc.

Comments: _____

Yes No N/A

J. **Record Keeping**

- Do subrecipient's financial records appear current, accurate, organized, and complete?
- Is the subrecipient in compliance with the WIA TAG record retention requirement?

Comments: _____

Yes No N/A

K. **Program Income**

- Has the subrecipient earned any program income during the review period?
- If yes, has the program income been correctly reported on the MFRs?
- Is subrecipient compliant with the WIA TAG – Chapter II-7 requirements for program income?
- What was the total amount of program income earned during the review period?
- Briefly describe the program income earned. How did the subrecipient account for the earned and use

income? _____

Comments: _____

Exhibit 9: Entrance Conference

Date: _____

Attendees:

Name	Job Title	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____

Subjects Discussed:

Exit Conference

Date: _____

Attendees:

Name	Job Title	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____

Subjects Discussed:

Exhibit 11: Physical Inventory

DYCD TAG Number.	Per Inventory Records				
	Description	Location	Condition	Addition Date	Disposition Date

Comments:

Exhibit 12: Post Review Survey –Property Management

	Yes	No	N/A
1. Does the subrecipient have written property management policies and procedures?	_____	_____	_____
If yes, do they address:			
a. The taking of a physical inventory at least once every two years?	_____	_____	_____
b. Providing adequate safeguards to prevent loss, damage or theft of equipment?	_____	_____	_____
c. The adequate maintenance of equipment?	_____	_____	_____
d. The proper sale or disposition of equipment?	_____	_____	_____
2. Is staff formally assigned to property management?	_____	_____	_____
3. Do subrecipient's property management records provide for the following information on each piece of equipment:			
a. Description?	_____	_____	_____
b. Serial numbers?	_____	_____	_____
c. Funding source?	_____	_____	_____
d. Acquisition date and cost?	_____	_____	_____
e. Location?	_____	_____	_____
f. Last inventory date?	_____	_____	_____
g. Disposal date and sale price?	_____	_____	_____
h. Method of disposition?	_____	_____	_____
4. Is the subrecipient aware that NYSDOL approval is required for equipment with an acquisition cost of \$5,000 or more, per unit?	_____	_____	_____
5. Is all property purchased with WIA funds used for WIA related activities?	_____	_____	_____
6. Is equipment tagged?	_____	_____	_____

- [illegible]

[illegible]

Exhibit 13: Post Review Survey - Procurement

	Yes	No	N/A
1. Does the subrecipient have written property management policies and procedures?	_____	_____	_____
If yes, do they address:			
a. Code of conduct?	_____	_____	_____
b. Conflict of interest?	_____	_____	_____
c. Maintenance and retention of documentation supporting procurement actions?	_____	_____	_____
d. Procurement Methods for:			
1. Small purchase?	_____	_____	_____
2. Competitive proposal?	_____	_____	_____
3. Sealed bid?	_____	_____	_____
4. Sole source?	_____	_____	_____
5. State and county purchase contracts?	_____	_____	_____
e. Formal process to settle and satisfy protests, disputes or claims?	_____	_____	_____
f. Leasing versus purchasing options?	_____	_____	_____
2. During the review period, has the subrecipient procured goods or services by any of the following methods:			
a. Small Purchase?	_____	_____	_____
b. Competitive proposal?	_____	_____	_____
c. Sealed bid?	_____	_____	_____
d. Sole source?	_____	_____	_____
3. During the review period, has the subrecipient procured or awarded funds for the following goods or services:			
a. Core or Intensive Services?	_____	_____	_____
b. Equipment?	_____	_____	_____

	Yes	No	N/A
c. Professional services?	_____	_____	_____
d. Other? (Identify)	_____	_____	_____
<hr/>			
4. Do subrecipient's procurement actions follow their established policies and procedures?	_____	_____	_____
5. Has the subrecipient obtained approval from higher LWIA authorities, including NYSDOL for equipment that costs \$5,000 or more per unit?	_____	_____	_____
6. Have any contracts been automatically renewed?	_____	_____	_____
a. If yes, list who, why and for how much:	_____		
<hr/>			
7. Were any contracts awarded performance based?	_____	_____	_____
If yes:	_____		
a. Are benchmarks defined in the contract?	_____	_____	_____
b. Were benchmark payments detailed in the contract?	_____	_____	_____
8. Are the subrecipient's procurement requirements for the WIA program as restrictive as other programs operated by the subrecipient?	_____	_____	_____
9. Is there a separate purchasing office responsible for the procuring of some or all goods and services?	_____	_____	_____
10. Did the subrecipient's contract files for training providers and/or One-Stop Operators contain the following documentation:	_____		
a. A signed contract and/or documents supporting contract modifications?	_____	_____	_____

	Yes	No	N/A
b. Certificate of insurance or other evidence showing that insurance is in effect, including fidelity and performance bonds?	<hr/>	<hr/>	<hr/>
c. Approved vouchers or invoices for payments and required documentation submitted with the invoices?	<hr/>	<hr/>	<hr/>
d. Records pertaining to equipment purchased by the vendor?	<hr/>	<hr/>	<hr/>
e. Signed copies of lobbying, debarment, suspension, and drug- free workplace certifications?	<hr/>	<hr/>	<hr/>
11. Did the subrecipient contract's terms and conditions contain the following clauses:			
a. Administrative, contractual, or legal remedies in instances where vendors violate or breach contract terms?	<hr/>	<hr/>	<hr/>
b. Termination for lack of performance, default, or for convenience?	<hr/>	<hr/>	<hr/>
c. Financial and program reporting requirements?	<hr/>	<hr/>	<hr/>
d. Access to records?	<hr/>	<hr/>	<hr/>
e. Record retention?	<hr/>	<hr/>	<hr/>
f. Debarment/suspension?	<hr/>	<hr/>	<hr/>
g. Anti-lobbying activity?	<hr/>	<hr/>	<hr/>
h. Drug free workplace?	<hr/>	<hr/>	<hr/>
i. Equal Employment Opportunity?	<hr/>	<hr/>	<hr/>
j. Copyrights?	<hr/>	<hr/>	<hr/>
k. Patent rights?	<hr/>	<hr/>	<hr/>

Comments:

Appendix B: CBOs Subject to Audit and Fiscal Field Review

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN: 26012FASRFP

Advocates for Children of New York, Inc
African Services Committee, Inc.
Agudath Israel of America Community Services, Inc.
AIDS Center of Queens County, Inc.
Ali Forney Center
Alianza Dominicana, Inc.
American Italian Coalition of Organizations, Inc.
Amistad Early Childhood Educational Center Inc
Asian Americans for Equality
Aspira of New York, Inc.
Bailey House, Inc
Bedford Park Multi-Service Center for Senior Citizens, Inc
Bedford Stuyvesant Restoration Corporation
Beer Hagolah Institutes
Bergen Basin Community Development Corp.
Bergen Beach Youth Organization, Inc.
Big Brothers/Big Sisters Inc. of NYC
Big Five Block Association Inc.
Boys & Girls Harbor, Inc
Bridge Street Development Corp.
Bronx Arts Ensemble
Bronx Community Pride Center, Inc.
Bronx Council On The Arts, Inc.
Bronx River Art Center, Inc.
Bronx Success Academy CS 1
Bronx Success Academy CS 2
BronxWorks, Inc.
Brooklyn Bridge Park Conservancy
Brooklyn Bureau of Community Services
Brooklyn Childrens Museum
Brooklyn Chinese American Association
Brooklyn Housing and Family Services, Inc.
Brooklyn Neighborhood Improvement Association
Bushwick Community Action Association, Inc.
Cabrini Center for Nursing and Rehabilitation
CAMBA, Inc.
Cardinal McCloskey Services
Casita Maria, Inc.
Catholic Charities Community Service, Archdiocese of N Y
Catholic Charities Neighborhood Services, Inc.
Central American Legal Assistance

Central Brooklyn Economic Development Corporation
 Central Queens YM & YWHA, Inc
 Child Development Ctr of the Mosholu Montefiore Comm Center
 Childrens Arts & Science Workshops, Inc.
 Chinatown Manpower Project, Inc.
 Chinese American Planning Council
 Citizens Committee for New York City, Inc.
 City Harvest, Inc.
 City Year, Inc.
 Claremont Neighborhood Centers, Inc.
 Coalition for Hispanic Family Services
 Coalition for the Homeless
 Colony South Brooklyn Houses
 Committee for Hispanic Children and Families, Inc.
 Community Association of Progressive Dominicans
 Community Counseling & Mediation
 Community Impact
 Community Mediation Services, Inc.
 Community Resource Exchange, Inc. (CRE)
 Conscientious Musical Revues
 Council For Unity, Inc.
 Council of Jewish Organizations of Flatbush, Inc.
 Council of Neighborhood Organizations, Inc.
 Council on The Environment of New York City, Inc.
 Covenant House New York/Under 21, Inc.
 Crown Heights Jewish Community Council
 Cypress Hills Local Development Corporation
 Directions For Our Youth, Inc.
 Dominican Women's Development Center
 East Harlem Council For Community Improvement
 East Harlem Employment Services, Inc.
 East NY Development Corporation
 East Side House, Inc.
 Ecuadorian International Center, Inc.
 Edith and Carl Marks Jewish Community House of Bensonhurst
 Educational Alliance, Inc.
 El Barrio's Operation Fightback, Inc.
 El Puente De Williamsburg
 Emerald Isle Immigration Center
 Empire State Pride Agenda Foundation, Inc.
 Episcopal Social Services, of New York, Inc.
 Federation Employment and Guidance Service, Inc.
 Federation of Italian-American Organizations of Brooklyn
 Fifth Avenue Committee, Inc.
 Flatbush Action Community Day Care Center, Inc.
 Flatbush Development Corporation

Forestdale, Inc
Fort Green Senior Citizen Council, Inc.
Friends of Island Academy
Friends of the High Line
Fund for the City of New York
Fund for the City of New York/Center for Court Innovation
George C. Conliffe Child Care Center
Girls Educational and Mentoring Services Inc. (GEMS)
Global Kids, Inc.
Goddard-Riverside Community Center
Good Shepherd Services
Goodwill Industries of Greater New York
Graham Windham
Grand Street Settlement, Inc.
Gravesend Athletic Association, Inc.
Greater Ridgewood Youth Council, Inc.
Green Chimneys Children's Services
Greenhope Services For Women, Inc.
Groundwork Inc.
Guardians of the Sick, Inc.
Haitian American Day Care Center
Haitian Americans United For Progress
Harlem Children's Zone, Inc
Harlem Commonwealth Council Inc
Harlem RBI (Reviving Baseball in Inner Cities)
Heartshare Human Services
Hebrew Educational Society
Hellenic American Neighborhood Action Committee (HANAC)
Henkels & McCoy, Inc.
Henry Street Settlement, Inc.
Hetrick-Martin Institute, Inc.
Highbridge Community Life Center (HCLC)
Hispanic Federation, Inc
Homes for the Homeless
Hospital Audiences, Inc.
Hudson Guild
Human Services Council of New York City, Inc.
Imani House, Inc.
Imeinu, Inc.
Institute For Puerto Rican Hispanic Elderly, Inc.
International Rescue Committee
Inwood Community Services, Inc.
Inwood House
Italian American Civil Rights League
Jacob A. Riis Neighborhood Settlement, Inc.
Jewish Child Care Association

Jewish Community Center of Staten Island, Inc.
Jewish Community Council of Greater Coney Island, Inc.
Jewish Institute of Queens
JTPA Sheet Metal Program ETER Fund
Just Us, Inc.
Kingsbridge Heights Community Center, Inc.
Kips Bay Boys & Girls Club
Korean Community Services of Metropolitan New York, Inc.
KRA Corporation
Learning Through An Expanded Arts Program, Inc.
Legal Information for Families Today (LIFT)
Legal Outreach, Inc
Legal Services for New York City
Lincoln Square Neighborhood Center, Inc.
Long Island University
Lutheran Medical Center
Madison Square Boys & Girls Club
Make the Road New York
Man Up, Inc.
Manhattan Legal Services
Manhattan Youth Recreation and Resources, Inc.
Margert Community Corporation
Martin Luther King Jr. Concert Series
Masbia
Maspeth Town Hall, Inc.
Mentoring USA, Inc
Mercy Center
Mercy First
Metropolitan Council on Jewish Poverty
MFY Legal Services, Inc.
Midwood Development Corporation
MinKwon Center for Community Action
Morningside Center for Teaching Social Responsibility, Inc.
Mosholu Montefiore Community Center, Inc.
Mount Hope Housing Company
National Society for Hebrew Day School
Neighborhood Association for Inter-Cultural Affairs (NAICA)
Neighborhood Defender Service, Inc
Neighborhood Initiatives Development Corporation
Neighborhood Self-Help by Older Persons Projects, Inc.
New Immigrant Community Empowerment (NICE)
New Life Child Development Corporation
New Settlement Apartments
New York Center for Interpersonal Development
New York City Department of Education
New York City Mission Society

New York Junior Tennis League
New York Legal Assistance Group
New York Society for the Prevention of Cruelty to Children
Nia Theatrical Production Co., Inc
North Brooklyn Development Corporation
Northern Manhattan Improvement Corporation
Northside Center For Child Development, Inc.
NYSARC, Inc., NYC Chapter Assn. for Help of Retarded Children
Opportunities for a Better Tomorrow
Partnership for After School Education (PASE)
PAX
Per Scholas
Phipps Community Development
Police Athletic League, Inc.
Policy Studies Associates, Inc.
Polonians Organized to Minister to Our Community
Project Hospitality
Prospect Park YMCA New Americans Welcome Center
Queens Borough Public Library (Central)
Queens Community House, Inc.
Queens Lesbian and Gay Pride Committee, Inc
Ramapo for Children
Regional Aid For Interim Needs, Inc. (R.A.I.N.)
Research Foundation of CUNY on Behalf of Bronx Comm. College
Research foundation of CUNY on behalf of Lehman College
Research Foundation of CUNY
Research Foundation of CUNY/ CUNY Creative Arts Team, Inc.
Research Foundation of CUNY/Brooklyn College
Research Foundation of CUNY/JFK Jr. Institute
Research Foundation of CUNY/Medgar Evers College
Ridgewood Bushwick Senior Citizens Council
Riverdale Community Center, Inc.
Riverside Language Program, Inc.
Riverstone Senior Life Services, Inc.
Rockaway Artist Alliance, Inc.
Rockaway Development & Revitalization Corporation
Roosevelt Island Youth Program, Inc.
Safe Horizon, Inc
Safe Space NYC, Inc.
Samuel Field YM & YWHA, Inc.
Sanctuary For Families
School Settlement Association
SCO Family of Services
Seaside Summer Concert Series, Inc.
Sephardic Community Center
Sesame Flyers International, Inc.

Shorefront Jewish Community Council
Shorefront YM-YWHA
Simpson Street Development Association, Inc.
South Asian Youth Action
South Bronx Overall Economic Development Corp.
South Brooklyn Legal Services
South Brooklyn Youth Consortium, Inc.
South Queens Boys & Girls Club
South Street Seaport Museum
Southeast Bronx Neighborhood Center, Inc. (SEBNC)
Southern Queens Park Association
Southside Community Mission, Inc.
Southside United Development Fund Corp
Sports and Arts In Schools Foundation, Inc.
St. Mary's Community Services, Inc.
St. Nicks Alliance Corp.
St. Raymond Community Outreach
St. Rosalia-Regina Pacis Neighborhood Improvement Association
Stanley M. Isaacs Neighborhood Center, Inc.
Staten Island Employment Education Consortium
Sunnyside Community Service, Inc.
Sunset Bay Community Services, Inc
Supportive Childrens Advocacy Network (SCAN)
The After School Corporation
The Arab American Family Support Center
The Child Center of NY
The Children's Aid Society
The Children's Village
The Door - A Center of Alternatives
The Fortune Society, Inc.
The Friends of Crown Heights Educational Center
The Korean American Family Services Center
The Legal Aid Society
The Mental Health Association of New York City, Inc.
The Northern Manhattan Perinatal Partnership Inc.
The Salvation Army
The Way To Work
The Young Womens Christian Association of Queens
Tremont Crotona Day Care Center, Inc
Turning Point
Union Settlement Association
United Activities Unlimited, Inc.
United Community Day Care Center, Inc
United Jewish Organization of Williamsburg
University Settlement Society of New York, Inc
Urban Justice Center

Vannguard Urban Improvement Association, Inc.
 Variety Boys & Girls Club of Queens, Inc.
 Vision Urbana, Inc.
 Visiting Nurse Service of New York
 Washington Heights- Inwood Coalition, Inc
 Wayside Out Reach Development, Inc
 Wildcat Service Corporation
 Women's Housing and Economic Development Corporation (WHEDCO)
 Woodside On The Move, Inc.
 Woodycrest Center For Human Development
 Yeled V'Yalda Early Childhood Center, Inc.
 Yeshiva Kehilath Yakov (Parent Hdqtrs)
 YMCA of Greater New York - Virtual Y
 YMCA of Greater New York / Dodge
 YMCA of Greater New York- North Brooklyn
 YMCA of Greater New York
 YMCA of Greater New York/Bedford Stuyvesant
 YMCA of Greater New York/Bronx
 YMCA of Greater New York/Chinatown
 YMCA of Greater New York/Corporate
 YMCA of Greater New York/Cross Island
 YMCA of Greater New York/Eastern District
 YMCA of Greater New York/Flatbush Branch
 YMCA of Greater New York/Flushing
 YMCA of Greater New York/Greenpoint
 YMCA of Greater New York/International - ELES AIR
 YMCA of Greater New York/Prospect Park
 YMCA of Greater New York/Vanderbilt
 YMCA of Greater New York/West Side
 YMCA of Greater New York-Staten Island Branch
 Young Athletes, Inc.
 Young Dancers In Repertory, Inc.
 Young Men's & Young Women's Hebrew Association
 Youth Ministries for Peace and Justice
 YWCA of the City of New York (Main Branch)

*This list may be subject to revision during the contract term.

Attachment 1: Proposal Summary Form

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN26012FASRFP

Proposer Name:		
Address:		
City	State	Zip Code

Tax Identification #:

Contact Person:	Title:
Telephone #:	Fax No.
Authorized Representative:	Title:

Signature: _____ Date: ____/____/____

Proposer Certification of Compliance with Minimum Qualification Requirements

(Check all that apply to indicate proposer is in compliance.)

- ☐ The proposer certifies that its firm is pre-qualified by the New York City Comptroller to provide Public Accounting Services.
- ☐ The proposer has completed and attached the Conflict of Interest Statement (Attachment 2).
- ☐ The proposer has attached its most recent external Peer Review Report, which expressed an Unqualified Opinion. (Note: Peer Review Reports dated prior to 2010 are not acceptable.)

Proposed Service Option (Check only ONE.)

Service Option I

☐ Audit of the Fiscal Agent

Service Option II

☐ Audits of CBOs with DYCD Contracts aggregating \$75,000 or more annually

Service Option III

☐ Fiscal Field Reviews of DYCD Contracts

Program Costs (Enter the requested information in the space provided for your proposed service option/competition.)

Service Option I

Audit of the Fiscal Agent:

Price Proposal = \$

Service Option II

Independent Audits of DYCD Contracts with CBOs Receiving \$75,000 or More Annually in Aggregate
DYCD Funding

Price Proposal = \$

Service Option III

Fiscal Field Reviews of Individual Contracts

Price Proposal = \$

Attachment 2: Conflict of Interest Statement

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN26012FASRFP

I, _____, a principal in the firm of _____ (“Proposer”) hereby certifies that Proposer and its officers, directors, and employees have no financial, professional, or other personal interest of any nature or kind, including client relationships, with (check the appropriate box and provide requested information):

Proposals for Service Option I

Audit of the Fiscal Agent:

☐ YMS Management Associates, Inc.

Proposals for Service Option II

Independent Audits of DYCD Contracts with CBOs Receiving \$75,000 or More Annually in Aggregate DYCD Funding:

☐ All of the CBOs listed in Appendix B.

☐ The CBOs listed in Appendix B, except:

Proposals for Service Option III

Fiscal Field Reviews of Individual Contracts:

☐ All of the CBOs listed in Appendix B.

☐ The CBOs listed in Appendix B, except:

NOTE: If additional space is needed, attach a list labeled “CBOs listed in Appendix B, with which _____ (name of firm) has an interest”.

Signature of Principal: _____

Printed Name of Principal: _____

Name of Proposer: _____ **Date:** ____/____/____

Attachment 3: Certification of Capacity

RFP TITLE: FISCAL AUDIT SERVICES

PIN: 26012FASRFP

I, _____, am a principal of the firm _____ (“Proposer”). I hereby certify that Proposer has the organizational and fiscal capacity to:

(1) Integrate into its operations and provide to DYCD the audit/fiscal field review services, including reports, described under Service Options I, II, or III, as the case may be, of this RFP PIN: 26012FASRFP; and

(2) If awarded a contract under Service Option II or III, conduct at least 300 audits per year.

(Signature of Principal)

(Print Name)

: _____
(Name of Proposer)

Date: ____/____/____

Attachment 4A: Price Proposal: Service Option 1: Audits of the Fiscal Agent

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN: 26012FASRFP

Instructions: Please fill in the information requested below.

Staff Position	Staff Hours	Hourly Rate	Price¹ (Staff Hours x Hourly Rate)
Partner CPA/Principal		\$	\$
Manager CPA		\$	\$
Senior Accountant		\$	\$
Staff Accountant		\$	\$
Junior Accountant			
Total Price²			\$

FIRM NAME:

Authorized Signature: _____ **Date:** ____/____/____

¹ The price should reflect the costs associated with auditing DYCD's Fiscal Agent for all six fiscal years, FY2013 – 2017.

² This figure equals the price proposal. It should fall within the range of \$480,000 to \$540,000, based on an audit cost range of \$80,000 to \$90,000 for each of the six fiscal years.

Attachment 4B: Price Proposal: Service Option 2: Audits of CBOs

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN: 26012FASRFP

Instructions: Please complete each of the sections given below. The sections are organized by the dollar value category of contracts. The number of organizations in each category is given in the header box of each section.

Dollar Value Category of Contracts: \$75,000 to \$249,999
Option II: Price for Auditing 100 Organizations

Staff Position	Staff Hours	Hourly Rate	Price (Staff Hours x Hourly Rate)
Partner CPA/Principal		\$	\$
Manager CPA		\$	\$
Senior Accountant		\$	\$
Staff Accountant		\$	\$
Junior Accountant			
Total Price*			\$

Dollar Value Category of Contracts: \$250,000 to \$399,999
Option II: Price for Auditing 40 Organizations

Staff Position	Staff Hours	Hourly Rate	Price (Staff Hours x Hourly Rate)
Partner CPA/Principal		\$	\$
Manager CPA		\$	\$
Senior Accountant		\$	\$
Staff Accountant		\$	\$
Junior Accountant			
Total Price*			\$

Dollar Value Category of Contracts: \$400,000 to \$750,000
Option II: Price for Auditing 40 Organizations

Staff Position	Staff Hours	Hourly Rate	Price (Staff Hours x Hourly Rate)
Partner CPA/Principal		\$	\$
Manager CPA		\$	\$
Senior Accountant		\$	\$
Staff Accountant		\$	\$
Junior Accountant			
Total Price*			\$

Dollar Value Category of Contracts: over \$750,000
Option IIA: Price for Auditing 39 Organizations

Staff Position	Staff Hours	Hourly Rate	Price (Staff Hours x Hourly Rate)
Partner CPA/Principal		\$	\$
Manager CPA		\$	\$
Senior Accountant		\$	\$
Staff Accountant		\$	\$
Junior Accountant			
Total Price*			\$

TOTAL PRICE SUMMARY
BY DOLLAR VALUE CATEGORY OF CONTRACTS

Dollar Value Category of Contracts per Organization	Total Price
Over \$750,000	\$
Between \$400,000 and \$750,000	\$
Between \$250,000 and \$399,999	\$
Between \$75,000 and \$249,999	\$
OVERALL TOTAL = Price Proposal	\$

Attachment 4C: Price Proposal: Service Option 3: FFRs of DYCD Contracts

RFP TITLE: FISCAL AUDIT/FIELD REVIEW SERVICES

PIN: 26012FASRFP

FIRM NAME:

Authorized Signature: _____ **Date:** ____/____/____

PRICE TABLE:

**Name of
Bidder:** _____

Address: _____

EIN Number: _____

FISCAL FIELD REVIEW PRICE TABLE

Items by Contract Type:	Contracts per Annum:	FFR Price per Contract, per Annum:	Items Price per Annum:
Non-WIA			<div>Estimated Contracts per Annum x FFR Price per Contract, per Annum</div>
WIA			<div>Estimated Contracts per Annum x FFR Price per Contract, per Annum</div>
Totals:			<div>Non-WIA Contract Item Price per Annum + WIA Contract Item Price per Annum</div>

TOTAL AMOUNT: _____	
TOTAL AMOUNT IN WORDS: _____	
Print Name of Bidder	
By: _____	_____
Signature of Bidder	Date
_____	_____
Name of Signatory	Title of Signatory

Attachment 5: Doing Business Data Form



Doing Business Data Form

To be completed by the City Agency prior to distribution			
Agency: _____		Transaction ID: _____	
Check One:	Transaction Type (check one):		
<input type="checkbox"/> Proposal	<input type="checkbox"/> Concession	<input type="checkbox"/> Contract	<input type="checkbox"/> Economic Development Agreement
<input type="checkbox"/> Award	<input type="checkbox"/> Franchise	<input type="checkbox"/> Grant	<input type="checkbox"/> Pension Investment Contract

Any entity receiving, applying for or proposing on an award or agreement must complete a Doing Business Data Form (see Q&A sheet for more information). Please either type responses directly into this fillable form or print answers by hand in black ink, and be sure to fill out the certification box on the last page. **Submission of a complete and accurate form is required for a proposal to be considered responsive or for any entity to receive an award or enter into an agreement.**

This Data Form requires information to be provided on principal officers, owners and senior managers. The name, employer and title of each person identified on the Data Form will be included in a public database of people who do business with the City of New York; no other information reported on this form will be disclosed to the public. **This Data Form is not related to the City's VENDEX requirements.**

Please return the completed Data Form to the City Agency that supplied it. Please contact the Doing Business Accountability Project at DoingBusiness@cityhall.nyc.gov or 212-788-8104 with any questions regarding this Data Form. Thank you for your cooperation.

Section 1: Entity Information

Entity Name: _____

Entity EIN/TIN: _____

Entity Filing Status (select one):

- ☐ Entity has never completed a Doing Business Data Form. *Fill out the entire form.*
- ☐ Change from previous Data Form dated _____. *Fill out only those sections that have changed, and indicate the name of the persons who no longer hold positions with the entity.*
- ☐ No Change from previous Data Form dated _____. *Skip to the bottom of the last page.*

Entity is a Non-Profit: ☐ Yes ☐ No

Entity Type: ☐ Corporation (any type) ☐ Joint Venture ☐ LLC ☐ Partnership (any type)
☐ Sole Proprietor ☐ Other (specify): _____

Address: _____

City: _____ State: _____ Zip: _____

Phone : _____ Fax : _____

E-mail: _____

Provide your e-mail address and/or fax number in order to receive notices regarding this form by e-mail or fax.

Section 2: Principal Officers

Please fill in the required identification information for each officer listed below. If the entity has no such officer or its equivalent, please check "This position does not exist." If the entity is filing a Change Form and the person listed is replacing someone who was previously disclosed, please check "This person replaced..." and fill in the name of the person being replaced so his/her name can be removed from the *Doing Business Database*, and indicate the date that the change became effective.

Chief Executive Officer (CEO) or equivalent officer☐ This position does not exist

The highest ranking officer or manager, such as the President, Executive Director, Sole Proprietor or Chairperson of the Board.

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

☐ This person replaced former CEO: _____ on date: _____

Chief Financial Officer (CFO) or equivalent officer☐ This position does not exist

The highest ranking financial officer, such as the Treasurer, Comptroller, Financial Director or VP for Finance.

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

☐ This person replaced former CFO: _____ on date: _____

Chief Operating Officer (COO) or equivalent officer☐ This position does not exist

The highest ranking operational officer, such as the Chief Planning Officer, Director of Operations or VP for Operations.

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

☐ This person replaced former COO: _____ on date: _____

Section 3: Principal Owners

Please fill in the required identification information for all individuals who, through stock shares, partnership agreements or other means, **own or control 10% or more of the entity**. If no individual owners exist, please check the appropriate box to indicate why and skip to the next page. If the entity is owned by other companies, those companies do **not** need to be listed. If an owner was identified on the previous page, fill in his/her name and write "See above." If the entity is filing a Change Form, list any individuals who are no longer owners at the bottom of this page. If more space is needed, attach additional pages labeled "Additional Owners."

There are no owners listed because (select one):

- ☐ The entity is not-for-profit ☐ There are no individual owners ☐ No individual owner holds 10% or more shares in the entity
☐ Other (explain): _____

Principal Owners (who own or control 10% or more of the entity):

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

Remove the following previously-reported Principal Owners:

Name: _____ Removal Date: _____

Name: _____ Removal Date: _____

Name: _____ Removal Date: _____

Section 4: Senior Managers

Please fill in the required identification information for all senior managers who oversee any of the entity's relevant transactions with the City (e.g., contract managers if this form is for a contract award/proposal, grant managers if for a grant, etc.). Senior managers include anyone who, either by title or duties, has substantial discretion and high-level oversight regarding the solicitation, letting or administration of any transaction with the City. **At least one senior manager must be listed, or the Data Form will be considered incomplete.** If a senior manager has been identified on a previous page, fill in his/her name and write "See above." If the entity is filing a Change Form, list individuals who are no longer senior managers at the bottom of this section. If more space is needed, attach additional pages labeled "Additional Senior Managers."

Senior Managers:

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

First Name: _____ MI: _____ Last: _____

Office Title: _____

Employer (if not employed by entity): _____

Birth Date (mm/dd/yy): _____ Home Phone #: _____

Home Address: _____

Remove the following previously-reported Senior Managers:

Name: _____ Removal Date: _____

Name: _____ Removal Date: _____

Certification

I certify that the information submitted on these four pages and _____ additional pages is accurate and complete. I understand that willful or fraudulent submission of a materially false statement may result in the entity being found non-responsible and therefore denied future City awards.

Name: _____

Signature: _____ Date: _____

Entity Name: _____

Title: _____ Work Phone #: _____

Return the completed Data Form to the agency that supplied it.

For information or assistance, call the Doing Business Accountability Project at 212-788-8104.



ATTACHMENT 6

NOTICE TO ALL PROSPECTIVE CONTRACTORS

PARTICIPATION BY MINORITY-OWNED AND WOMEN-OWNED BUSINESS ENTERPRISES IN CITY PROCUREMENT

ARTICLE I. M/WBE PROGRAM

Local Law No. 129 of 2005 added Section 6-129 to the Administrative Code of the City of New York. The local law creates a program for participation by minority-owned and women-owned business enterprises (MBEs and WBEs) in City procurement. As stated in the Section 6-129, the intent of the program is to address the impact of discrimination on the City's procurement process, and to promote the public interest in avoiding fraud and favoritism in the procurement process, increasing competition for City business, and lowering contract costs. The contract provisions contained herein are made pursuant to Local Law 129, and the rules of the Department of Small Business Services ("DSBS") promulgated thereunder.

If this Contract is subject to the Minority-Owned and Women-Owned Business Enterprise ("M/WBE") program created by Local Law 129, the specific requirements of M/WBE participation for this Contract are set forth in Schedule B of the Contract (entitled the "Subcontractor Utilization Plan"), and are detailed below.

The Contractor must comply with all applicable M/WBE requirements for this Contract.

Article I, Part A, below, sets forth provisions related to the participation goals for construction and professional services contracts.

Article I, Part B, below, sets forth miscellaneous provisions related to the M/WBE program.

PART A

PARTICIPATION GOALS FOR CONSTRUCTION AND PROFESSIONAL SERVICES CONTRACTS

1. The **Target Subcontracting Percentage** applicable to this Contract is set forth on Schedule B, Part I to this Contract (see Page 1, line (1)).

The "**Target Subcontracting Percentage**" is the percentage of the total Contract which Agency anticipates that the prime contractor for this Contract would in the normal course of business award to one or more subcontractors for amounts under \$1 million for construction and professional services.

A prospective contractor may seek a full or partial pre-award waiver of the **Target Subcontracting Percentage** in accordance with Local Law 129 and Part A, Section 10 below. To apply for the a full or partial waiver of the **Target Subcontracting Percentage**, a prospective contractor must complete Part III (Page 4) of Schedule B, and must submit such request no later than seven (7) days prior to the date and time the bids or proposals are due, in writing to the Agency by e-mail at **ACCO@dycd.nyc.gov** or via facsimile at **(212) 676-8129**. Bidders/proposers who have submitted requests will receive a response by no later than two (2) calendar days prior to the date bids or proposals are due, provided, however, that if that date would fall on a weekend or holiday, a response will be provided by close-of-business on the business day before such weekend or holiday date.

2. The **Subcontractor Participation Goals** established for this Contract are set forth on Schedule B, Part I to this Contract (see Page 1, line (2) and/or line (3)).

The **Subcontractor Participation Goals** represent a percentage of the total dollar value of all construction and/or professional services subcontracts under this Agreement for amounts under \$1 million.

3. If **Subcontractor Participation Goals** have been established for this Contract, Contractor agrees or shall agree as a material term of the Agreement that, with respect to the total amount of the Agreement to be awarded to one or more subcontractors pursuant to subcontracts for amounts under \$1 million, Contractor shall be subject to the **Subcontractor Participation Goals**, unless the goals are modified by Agency in accordance with Local Law 129 and Part A, Section 11 below.

4. If **Subcontractor Participation Goals** have been established for this Contract, a prospective contractor shall be required to submit with its bid or proposal, as applicable, a completed Schedule B, Part II Subcontractor Utilization Plan (see Page 2-3) indicating: (a) the percentage of work it intends to subcontract; (b) the percentage of work it intends to award to subcontractors for amounts under \$1 million; (c) in cases where the prospective contractor intends to award subcontracts for amounts under \$1 million, a description of the type and dollar value of work designated for participation by MBEs and/or WBEs; and (d) the general time frames in which such work by MBEs and/or WBEs is scheduled to occur. In the event that this Subcontractor Utilization Plan indicates that the bidder or proposer, as applicable, does not intend to award the **Target Subcontracting Percentage**, the bid or proposal, as applicable, shall be deemed non-responsive, unless Agency has granted the bidder or proposer, as applicable, a pre-award waiver of the **Target Subcontracting Percentage** in accordance with Local Law 129 and Part A, Section 10 below.

THE BIDDER/PROPOSER MUST FULLY COMPLETE THE SUBCONTRACTOR UTILIZATION PLAN INCLUDED HEREIN (SCHEDULE B, PART II). BIDS/PROPOSALS WHICH DO NOT INCLUDE A COMPLETED SUBCONTRACTOR UTILIZATION PLAN WILL BE DEEMED TO BE NON-RESPONSIVE, UNLESS A FULL WAIVER OF THE TARGET SUBCONTRACTING PERCENTAGE IS GRANTED (SCHEDULE B, PART III). IN THE EVENT THAT THE SUBCONTRACTOR UTILIZATION PLAN (SCHEDULE B, PART II) INDICATES THAT THE BIDDER/PROPOSER DOES NOT INTEND TO AWARD THE TARGET SUBCONTRACTING PERCENTAGE, THE BID/PROPOSAL WILL BE DEEMED TO BE

NON-RESPONSIVE, UNLESS THE AGENCY HAS GRANTED A WAIVER OF THE TARGET SUBCONTRACTING PERCENTAGE (SCHEDULE B, PART III).

5. Where a Subcontractor Utilization Plan has been submitted, the Contractor shall, within 30 days of issuance by Agency of a notice to proceed, submit a list of proposed persons or entities to which it intends to award subcontracts within the subsequent 12 months. In the case of multi-year contracts, such list shall also be submitted every year thereafter. In the event that the Contractor's selection of a subcontractor is disapproved, the Contractor shall have a reasonable time to propose alternate subcontractors.

6. M/WBE firms must be certified by DSBS in order for the Contractor to credit such firms' participation toward the attainment of the M/WBE participation goals. Such certification must occur prior to the firms' commencement of work as subcontractors. A list of M/WBE firms may be obtained from the DSBS website at www.nyc.gov/getcertified, by emailing DSBS at MWBE@sbs.nyc.gov, by calling the DSBS certification hotline at (212) 513-6311, or by visiting or writing DSBS at 110 William St., New York, New York, 10038, 7th floor. Eligible firms that have not yet been certified may contact DSBS (as indicated above) in order to seek certification.

7. Where a Subcontractor Utilization Plan has been submitted, the Contractor shall, with each voucher for payment, and/or periodically as Agency may require, submit statements, certified under penalty of perjury, which shall include, but not be limited to, the total amount paid to subcontractors (including subcontractors that are not MBEs or WBEs); the names, addresses and contact numbers of each MBE or WBE hired as a subcontractor pursuant to such plan as well as the dates and amounts paid to each MBE or WBE. The Contractor shall also submit, along with its voucher for final payment, the total amount paid to subcontractors (including subcontractors that are not MBEs or WBEs); and a final list, certified under penalty of perjury, which shall include the name, address and contact information of each subcontractor that is an MBE or WBE hired pursuant to such plan, the work performed by, and the dates and amounts paid to each.

8. If payments made to, or work performed by, MBEs or WBEs are less than the amount specified in the Contractor's Subcontractor Utilization Plan, Agency shall take appropriate action, in accordance with Local Law 129 and Article II below, unless the Contractor has obtained a modification of its Subcontractor Utilization Plan in accordance with Local Law 129 and Part A, Section 11 below.

9. Where a Subcontractor Utilization Plan has been submitted, and the Contractor requests a change order the value of which exceeds 10 percent of the Agreement, Agency shall establish participation goals for the work to be performed pursuant to the change order.

10. Pre-award waiver of **Target Subcontracting Percentage**. Agency may grant a full or partial waiver of the **Target Subcontracting Percentage** to a bidder or proposer, as applicable, who demonstrates—before submission of the bid or proposal—that it has legitimate business reasons for proposing the level of subcontracting in its Subcontractor Utilization Plan. In making its determination, Agency shall consider factors that shall include, but not be limited to, whether the bidder or proposer, as applicable, has the capacity and the bona fide intention to

perform the Contract without any subcontracting, or to perform the Contract without awarding the amount of subcontracts for under one million dollars represented by the **Target Subcontracting Percentage**. In making such determination, Agency may consider whether the Subcontractor Utilization Plan is consistent with past subcontracting practices of the bidder or proposer, as applicable, and whether the bidder or proposer, as applicable, has made good faith efforts to identify portions of the Contract that it intends to subcontract.

11. **Modification of Subcontractor Utilization Plan.** A Contractor may request a modification of its Subcontractor Utilization Plan (**Subcontractor Participation Goals**) after award of this Contract. The Agency may grant such request if it determines that the Contractor has established, with appropriate documentary and other evidence, that it made reasonable, good faith efforts to meet the **Subcontractor Participation Goals**. In making such determination, Agency shall consider evidence of the following efforts, as applicable, along with any other relevant factors:

(a) The Contractor advertised opportunities to participate in the Contract, where appropriate, in general circulation media, trade and professional association publications and small business media, and publications of minority and women's business organizations;

(b) The Contractor provided notice of specific opportunities to participate in the Contract, in a timely manner, to minority and women's business organizations;

(c) The Contractor sent written notices, by certified mail or facsimile, in a timely manner, to advise MBEs and WBEs that their interest in the Contract was solicited;

(d) The Contractor made efforts to identify portions of the work that could be substituted for portions originally designated for participation by MBEs and/or WBEs in the Subcontractor Utilization Plan, and for which the Contractor claims an inability to retain MBEs or WBEs;

(e) The Contractor held meetings with MBEs and/or WBEs prior to the date their bids or proposals were due, for the purpose of explaining in detail the scope and requirements of the work for which their bids or proposals were solicited;

(f) The Contractor made efforts to negotiate with MBEs and/or WBEs as relevant to perform specific subcontracts;

(g) Timely written requests for assistance made by the Contractor to Agency's M/WBE liaison officer and to DSBS;

(h) Description of how recommendations made by DSBS and Agency were acted upon and an explanation of why action upon such recommendations did not lead to the desired level of participation of MBEs and/or WBEs.

Agency's M/WBE officer shall provide written notice to the Contractor of the determination.

12. If **Subcontractor Participation Goals** have been established for this Contract, Agency shall evaluate and assess the Contractor's performance in meeting those goals, and such evaluation and assessment shall become part of the Contractor's overall contract performance evaluation.

PART B

MISCELLANEOUS

1. The Contractor shall take notice that, if this solicitation requires the establishment of a Subcontractor Utilization Plan, the resulting contract may be audited by DSBS to determine compliance with Section 6-129. See 6-129(e)(10). Furthermore, such resulting contract may also be examined by the City's Comptroller to assess compliance with the Subcontractor Utilization Plan.

2. Pursuant to DSBS rules, construction contracts that include a requirement for a Subcontractor Utilization Plan shall not be subject to the law governing Locally Based Enterprises set forth in Administrative Code Section 6-108.1.

3. DSBS is available to assist contractors and potential contractors in determining the availability of MBEs and WBEs to participate as subcontractors, and in identifying opportunities that are appropriate for participation by MBEs and WBEs in contracts.

4. Prospective contractors are encouraged to enter into joint ventures with MBEs and WBEs.

5. By submitting a bid or proposal the Contractor hereby acknowledges its understanding of the M/WBE requirements set forth herein and the pertinent provisions of Local Law 129 of 2005, and any rules promulgated thereunder, and if awarded this Contract, the Contractor hereby agrees to comply with the M/WBE requirements of this Contract and pertinent provisions of Local Law 129 of 2005, and any rules promulgated thereunder, all of which shall be deemed to be material terms of this Contract. The Contractor hereby agrees to make all reasonable, good faith efforts to solicit and obtain the participation of M/WBE's to meet the required **Subcontractor Participation Goals**.

ARTICLE II. ENFORCEMENT

1. If Agency determines that a bidder or proposer, as applicable, has, in relation to this procurement, violated Section 6-129 or the DSBS rules promulgated pursuant to Section 6-129, Agency may disqualify such bidder or proposer, as applicable, from competing for this Contract and the Agency may revoke such bidder's or proposer's prequalification status, if applicable.

2. Whenever Agency believes that the Contractor or a subcontractor is not in compliance with Section 6-129 or the DSBS rules promulgated pursuant to Section 6-129, or any provision

of this Contract that implements Section 6-129, including, but not limited to any Subcontractor Utilization Plan, Agency shall send a written notice to the Contractor describing the alleged noncompliance and offering an opportunity to be heard. Agency shall then conduct an investigation to determine whether such Contractor or subcontractor is in compliance.

3. In the event that the Contractor has been found to have violated Section 6-129, the DSBS rules promulgated pursuant to Section 6-129, or any provision of this Contract that implements this Section 6-129, including, but not limited any Subcontractor Utilization Plan, Agency may determine that one of the following actions should be taken:

- (a) entering into an agreement with the Contractor allowing the Contractor to cure the violation;

- (b) revoking the Contractor's pre-qualification to bid or make proposals for future contracts;

- (c) making a finding that the Contractor is in default of the Contract;

- (d) terminating the Contract;

- (e) declaring the Contractor to be in breach of Contract;

- (f) withholding payment or reimbursement;

- (g) determining not to renew the Contract;

- (h) assessing actual and consequential damages;

- (i) assess liquidated damages or reduction of fees, provided that liquidated damages may be based on amounts representing costs of delays in carrying out the purposes of the program established by Section 6-129, or in meeting the purposes of the Contract, the costs of meeting utilization goals through additional procurements, the administrative costs of investigation and enforcement, or other factors set forth in the Contract;

- (j) exercise rights under the Contract to procure goods, services or construction from another contractor and charge the cost of such contract to the Contractor that has been found to be in noncompliance; or

- (k) take any other appropriate remedy.

4. Whenever Agency has reason to believe that an MBE or WBE is not qualified for certification, or is participating in a contract in a manner that does not serve a commercially useful function (as defined in Section 6-129), or has violated any provision of Section 6-129, Agency shall notify the commissioner of DSBS who shall determine whether the certification of such business enterprise should be revoked.

5. Statements made in any instrument submitted to Agency pursuant to Section 6-129 shall be submitted under penalty of perjury and any false or misleading statement or omission shall be grounds for the application of any applicable criminal and/or civil penalties for perjury. The making of a false or fraudulent statement by an MBE or WBE in any instrument submitted pursuant to Section 6-129 shall, in addition, be grounds for revocation of its certification.

6. The Contractor's record in implementing its Subcontractor Utilization Plan shall be a factor in the evaluation of its performance. Whenever a contracting agency determines that a contractor's compliance with a Subcontractor Utilization Plan has been unsatisfactory, the agency shall, after consultation with the city chief procurement officer, file an advice of caution form for inclusion in VENDEX as caution data.



ATTACHMENT 7

THE CITY OF NEW YORK

SCHEDULE B – Subcontractor Utilization Plan – Part I: Agency's Target

This page to be completed by contracting agency

Contract Overview

Pin # _____ 26012FASRFP **FMS Project ID#:** _____
Project Title _____ Fiscal Agent
Contracting Agency _____ Department of Youth and Community Development
Agency Address _____ 156 William Street **City** _____ New York **State** _____ NY **Zip Code** _____ 10038
Contact Person _____ Michael Owth **Title** _____ Agency Chief Contracting Officer
Telephone # _____ (212) 442-5980 **Email** _____ acco@dycd.nyc.gov

Project Description *(attach additional pages if necessary)*

The New York City Department of Youth and Community Development (DYCD) contracts with over 2,000 entities, which are primarily not-for-profit community-based organizations (CBOs), to provide a variety of social services to youth and families in New York City (City). DYCD also engages a firm to act as a fiscal agent (Fiscal Agent) for certain CBOs without sufficient capacity to administer their DYCD contracts. DYCD is seeking qualified Certified Public Accounting (CPA) firms for the following separate services:

- annual audits of the Fiscal Agent
- audits of CBOs whose DYCD contracts have aggregate funding of \$75,000 or more
- fiscal field reviews (FFRs) of selected individual contracts during the performance term

These audits and FFRs are intended to assure that DYCD funds are spent for authorized purposes in conformity with contract terms and to assist DYCD in meeting federal, state, and local directives that govern the administration of public funds.

(1) ✓ Target Subcontracting Percentage

Percentage of total contract dollar value that agency estimates will be awarded to subcontractors in amounts under \$1 million for construction and professional services.

_____ **30 %**

Subcontractor Participation Goals

Complete and enter total for each Construction or Professional Services, or both (if applicable)

Group	Construction	Professional Services
Black American	_____ %	_____ 9.0 %
Hispanic American	_____ %	_____ 5.0 %
Asian American	_____ %	_____ No Goal
Caucasian Female	_____ No Goal	_____ 16.5 %
Total Participation Goals	(2) _____ %	(3) _____ 30.5 %

SCHEDULE B – Subcontractor Utilization Plan – Part II: Bidder/Proposer Subcontracting Plan

This page and the next (Part II herein) are to be completed by the bidder/proposer. **AFFIRMATIONS:** Bidder/proposer must check the applicable boxes below, affirming compliance with M/WBE requirements.

Bidder/proposer ☐ AFFIRMS or ☐ DOES NOT AFFIRM [statement below]

It is a material term of the contract to be awarded that, with respect to the total amount of the contract to be awarded, bidder/proposer will award one or more subcontracts for amounts under one million dollars, sufficient to meet or exceed the Target Subcontracting Percentage (as set forth in Part I) unless it obtains a full or partial waiver thereof, and it will award subcontracts sufficient to meet or exceed the Total Participation Goals (as set forth in Part I) unless such goals are modified by the Agency.

Bidder/proposer ☐ AFFIRMS that it intends to meet or exceed the Target Subcontracting Percentage (as set forth in Part I); or

☐ AFFIRMS that it has obtained a full/partial pre-award waiver of the Target Subcontracting Percentage (as set forth in Part I) and intends to award the modified Target Subcontracting Percentage, if any; or

☐ DOES NOT AFFIRM

Section I: Prime Contractor Contact Information

Tax ID # _____ FMS Vendor ID # _____
Business Name _____ Contact Person _____
Address _____
Telephone # _____ Email _____

Section II: General Contract Information

1. Define the industry in which work is to be performed.

- Construction** includes all contracts for the construction, rehabilitation, and/or renovation of physical structures. This category does include CM Build as well as other construction related services such as: demolition, asbestos and lead abatement, and painting services, carpentry services, carpet installation and removal, where related to new construction and not maintenance.
- Professional Services** are a class of services that typically require the provider to have some specialized field or advanced degree. Services of this type include: legal, management consulting, information technology, accounting, auditing, actuarial, advertising, health services, pure construction management, environmental analysis, scientific testing, architecture and engineering, and traffic studies, and similar services.

a. Type of work on Prime Contract (Check one):

b. Type of work on Subcontract (Check all that apply):

☐ Construction ☐ Professional Services ☐ Construction ☐ Professional Services ☐ Other

2. What is the expected percentage of the total contract dollar value that you expect to award to all subcontracts? _____ %

3. Will you award subcontract(s) in amounts below \$ 1 million for construction and/or professional services contracts within the first 12 months of the notice to proceed on the contract? ☐ Yes ☐ No

Section III: Subcontractor Utilization Summary

IMPORTANT: If you do not anticipate that you will subcontract at the target level the agency has specified, because you will perform more of the work yourself, you must seek a waiver of the Target Subcontracting Percentage by completing p. 4).

Step 1:

Calculate the percentage (of your total bid) that will go towards subcontracts under \$1M for construction and/or professional services

Subcontracts under \$1M (4)
(construction/professional services)

Total Bid/Proposal
Value

Calculated Target
Subcontracting
Percentage

\$ _____ ÷ \$ _____ x 100 = _____ %

- Subcontracts under \$1M (construction/professional services):** Enter the value you expect to award to subcontractors in dollars for amounts under \$1 million for construction and/or professional services. This value defines the amount that participation goals apply to, and will be entered into the first line of Step 2.
- Total Bid/Proposal Value:** Provide the dollar amount of the bid/proposal.
- Calculated Target Subcontracting Percentage:** The percentage of the total contract dollar value that will be awarded to one or more subcontractors for amounts under \$1 million for construction and/or professional services. **This percentage must equal or exceed the percentage listed by the agency on page 1, at line (1).**

NOTE: The "Calculated Target Subcontracting Percentage" **MUST** equal or exceed the Target Subcontracting Percentage listed by the agency on Page 1, Line (1).

Tax ID #: _____

PIN #: _____

Step 2:

Calculate value of subcontractor participation goals

Subcontracts under \$1M
(construction/professional services)

- a. Copy value from Step 1, line (4) – the total value of all expected subcontracts under \$1M for construction and/or professional services

\$



- b.
- From line a. above, allocate the dollar value of "Subcontracts under \$1M" by Construction and Professional Services,
 - If all subcontracts under \$1M are in one industry, enter '0' for the industry with no subcontracts.
 - Amounts listed on these lines should add up to the value from line a.

Construction**Professional Services****Subcontracts under \$1M by Industry**

\$

\$

- For Construction enter percentage from line (2) from Page 1.
- For Professional Services enter percentage from line (3) from Page 1.

- c.
- Total Participation Goals Percentages must be copied from Part I, lines (2) and (3).**

Total Participation Goals x %

x %

- d. **Value of Total Participation Goals**

\$

\$

Step 3:

- ✓ **Subcontracts in Amounts Under \$1 M Scope of Work – Construction**

Enter brief description of type(s) of subcontracts in amounts under \$1M anticipated, by type of work, not by name of subcontractor

- ✓ **Subcontracts in Amounts Under \$1 M Scope of Work – Professional Services**

Enter brief description of type(s) of subcontracts in amounts under \$1M anticipated, by type of work, not by name of subcontractor

Section IV: Vendor Certification and Required Affirmations

I hereby 1) acknowledge my understanding of the M/WBE requirements as set forth herein and the pertinent provisions of Local Law 129 of 2005, and the rules promulgated thereunder; 2) affirm that the information supplied in support of this subcontractor utilization plan is true and correct; 3) agree, if awarded this Contract, to comply with the M/WBE requirements of this Contract and the pertinent provisions of Local Law 129 of 2005, and the rules promulgated thereunder, all of which shall be deemed to be material terms of this contract; 4) agree and affirm that it is a material term of this contract that the Vendor will award subcontract(s) sufficient to meet the Target Subcontracting Percentage, unless a waiver is obtained, and the Vendor will award subcontract(s) sufficient to meet the Total Participation Goals unless such goals are modified by the Agency; and 5) agree and affirm, if awarded this contract the Vendor intends to make all reasonable, good faith efforts to meet the Target Subcontracting Percentage, or If the Vendor has obtained a waiver, the Vendor intends to meet the modified Target Subcontracting Percentage, if any, and the Vendor intends to solicit and obtain the participation of M/WBEs so as to meet the Total Participation Goals unless modified by the Agency.

Signature _____

Date _____

Print Name _____

Title _____

SCHEDULE B – PART III – REQUEST FOR WAIVER OF TARGET SUBCONTRACTING PERCENTAGE**Contract Overview**

Tax ID # _____ FMS Vendor ID # _____

Business Name _____

Contact Name _____ Telephone # _____ Email _____

Type of Procurement ☐ Competitive Sealed Bids ☐ Other Bid/Response Due Date _____

PIN # (for this procurement) _____ Type of work on Prime Contract _____ Type of work on Subcontract (Check all that apply):

(Check one):

☐ Construction☐ Construction☐ Other☐ Professional Services☐ Professional Services**SUBCONTRACTING as described in bid/solicitation documents (Copy this % figure from the solicitation)**

_____% of the total contract value anticipated by the agency to be subcontracted for construction/professional services subcontracts valued below \$1 million (each)

ACTUAL SUBCONTRACTING as anticipated by vendor seeking waiver_____% of the total contract value anticipated in good faith by the bidder/proposer to be subcontracted for construction/ professional services subcontracts valued below \$1 million (each)**Basis for Waiver Request: Check appropriate box & explain in detail below (attach additional pages if needed)**☐ Vendor does not subcontract construction/professional services, and has the capacity and good faith intention to perform all such work itself.☐ Vendor subcontracts *some* of this type of work but at *lower* % than bid/solicitation describes, and has the capacity and good faith intention to do so on this contract.☐ Other _____**References****List 3 most recent contacts/subcontracts performed for NYC agencies (if any)**

CONTRACT NO. _____ AGENCY _____ DATE COMPLETED _____

CONTRACT NO. _____ AGENCY _____ DATE COMPLETED _____

CONTRACT NO. _____ AGENCY _____ DATE COMPLETED _____

List 3 most recent contracts/subcontracts performed for other agencies/entities

(complete ONLY if vendor has performed fewer than 3 NYC contracts)

TYPE OF WORK _____ AGENCY/ENTITY _____ DATE COMPLETED _____

Manager at agency/entity that hired vendor (Name/Phone No.) _____

TYPE OF WORK _____ AGENCY/ENTITY _____ DATE COMPLETED _____

Manager at agency/entity that hired vendor (Name/Phone No.) _____

TYPE OF WORK _____ AGENCY/ENTITY _____ DATE COMPLETED _____

Manager at agency/entity that hired vendor (Name/Phone No.) _____

VENDOR CERTIFICATION: *I hereby affirm that the information supplied in support of this waiver request is true and correct, and that this request is made in good faith.*

Signature: _____ Date: _____

Print Name: _____ Title: _____

Shaded area below is for agency completion only**AGENCY CHIEF CONTRACTING OFFICER APPROVAL**

Signature: _____ Date: _____

CITY CHIEF PROCUREMENT OFFICER APPROVAL

Signature: _____ Date: _____

Attachment 8: Acknowledgement of Addenda

Proposer: _____ PIN#: **26012FASRFP**

The Acknowledgment of Addenda serves as the proposer's acknowledgment of the receipt of addenda to this RFP, which may be issued by DYCD prior to the Proposal Due Date and Time, as set forth in Section I (C). The proposer should complete this form per the instructions.

COMPLETE PART I OR PART II, WHICHEVER IS APPLICABLE.

PART I: List below the dates of issuance for **each addendum received** in connection with this RFP:

ADDENDUM #1 DATED: ____/____/____, 2011

ADDENDUM #2 DATED: ____/____/____, 2011

ADDENDUM #3 DATED: ____/____/____, 2011

ADDENDUM #4 DATED: ____/____/____, 2011

ADDENDUM #5 DATED: ____/____/____, 2011

PART II: Check, if applicable.

☐ NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS RFP.

Date: ____/____/____

FIRM NAME:

AUTHORIZED SIGNATURE: _____