

## REQUEST FOR PROPOSALS #RFP0008

### AUDIT OF OSC INTERNAL CONTROLS

### OFFICE OF THE STATE COMPTROLLER

### RESPONSES TO QUESTIONS

The official responses to questions submitted pursuant to the above-captioned procurement are listed below. Responses are in **bold blue type**.

**Question #1:** When would you like the “2026 audit” of OSC’s system of internal control to begin and to be completed?

**Response:** OSC prefers the opening conference to occur between May and October 2026 and the final report to be delivered within 4 months of the opening conference.

**Question #2:** Will there be any changes or additions to applicable OSC Divisions and Bureaus covered by the 2026 audit in comparison to the OSC Divisions and Bureaus covered by the most recent 2023 audit and related Internal Control Report?

**Response:** OSC does not expect any significant changes to the divisions or bureaus covered.

**Question #3:** The latest 2024 Audit/Annual Reports on “State of New York Basic Financial Statements” and the “New York State and Local Retirement System Annual Comprehensive Financial Report” don’t appear to include an Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance. Were there any material weaknesses or significant deficiencies in internal controls reported as part of the most recent audits?

**Response:** OSC declines to respond.

**Question #4:** Did any of the most recent Internal Audit Reports for OSC’s programs, operations, and control systems reveal any material weaknesses or significant deficiencies in internal controls?

**Response:** OSC declines to respond.

**Question #5:** Have there been any significant changes in programs, procedures, policies or operations since the most recent independent audit of OSC’s system of internal controls that would impact the 2026 audit?

**Response:** OSC strives to continually improve our programs, procedures, policies, and operations. It is expected that these updates will impact future audits.

**Question #6:** Have there been any significant changes in management/personnel, organizational structure, information technology systems or service providers since the most recent independent audit of OSC’s system of internal controls that would impact the 2026 audit?

**Response:** Over the past several years, OSC has implemented various improvements to its information technology systems and expects to continue these modernization efforts. Service providers change over time as contracts expire. OSC personnel change as well, however, OSC expects that the auditor will review OSC's system of internal controls, not just the changes since the last audit.

**Question #7:** Have there been any significant changes in Internal Control Objectives and related Controls since the most recent independent audit of OSC's system of internal controls that would impact the 2026 audit?

**Response:** See response to Questions 5 and 6.

**Question #8:** The RFP states that "Compensation will be payable for each audit upon OSC's acceptance of Deliverable Four (i.e., the Draft Report) for that audit." Is it possible to modify the Contract to allow for progress billings instead?

**Response:** No. Compensation will be payable upon the acceptance of each of the final reports (i.e., 2026 and 2029) as outlined in Section 4.2 (Mandatory Deliverables) of the RFP.

**Question #9:** Please clarify the information in the RFP regarding MWBE firm(s). If the prime contractor is a certified minority business enterprise, are we still required to engage an additional MBE and WBE firm to meet the 34% participation goal? If not, please confirm that Form AC 3239-D would be submitted with our firm's information.

**Response:** The 34% MWBE participation goal may be met through the use of a single MBE, WBE, or combination of MBE and WBE firms. If the prime is a NYS certified MWBE, the 34% goal can be met by the prime. In that event, Form AC3239-D should be submitted with the prime's information.

**Question #10:** The RFP asks for printed copies of the proposals. Will the OSC accept emailed copies instead? If so, can we send the three proposal .pdf files to the same email address as we have sent these questions?

**Response:** No. Per section 7.1 of the RFP document, Proposer's may submit proposals as physical copies or through a USB flash drive with one physical copy. Electronic submissions are not accepted.