



New York State Office of the State Comptroller
Thomas P. DiNapoli

Division of State Government Accountability

Accounts Receivable Collections

Office of the Attorney General



Report 2011-S-25

March 2013

Executive Summary

Purpose

To determine whether the Office of the Attorney General effectively collects delinquent accounts receivable that are referred by state agencies. Our audit period was April 1, 2008 through October 20, 2011.

Background

The Office of the Attorney General (OAG) includes the Civil Recoveries Bureau (Bureau). The Bureau is responsible for collecting accounts receivable that state agencies have been unable to collect and have referred to the OAG. During the period April 1, 2008 through December 31, 2010, state agencies sent 156,072 accounts receivable collection cases totaling \$926.8 million to the Bureau for action. During this period, the Bureau collected \$381.6 million and wrote off 43,487 uncollectible cases totaling \$155.3 million.

Key Findings

- Overall, the Bureau was generally effective in its collection of accounts receivable referred by state agencies. However, there are improvement opportunities.
- From a sample of 194 collection cases totaling \$22.2 million, we noted 69 cases (35.6 percent) where the Bureau's actions were delayed by as much as a year or where cases were on hand from one to three years without any actions taken. The Bureau indicates that staff reductions in recent years contribute to processing delays.
- Also, there were 909 hospital accounts receivable cases totaling \$2.3 million that remained closed when they should have been reopened and reassigned because new charges were incurred on the accounts.
- The Bureau needed to enhance its collection actions through computer matches with State and City payrolls to locate debtors.

Key Recommendations

- Ensure that all accounts receivable collection cases referred by state agencies are promptly assigned.
- Continue to assess staffing needs and, accordingly, make budget request where appropriate.
- Assess other potential practices to improve collection related operations

Other Related Audits/Reports of Interest

[Department of Health: Collection of Medicaid Accounts Receivable \(2009-S-59\)](#)

**State of New York
Office of the State Comptroller**

Division of State Government Accountability

March 13, 2013

The Honorable Eric T. Schneiderman
Attorney General
State of New York
The Capitol
Albany, NY 12224-0341

Dear Mr. Schneiderman:

The Office of the State Comptroller is committed to helping State agencies, public authorities and local government agencies manage government resources efficiently and effectively and, by so doing, providing accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit of *Accounts Receivable Collections*. This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

*Office of the State Comptroller
Division of State Government Accountability*

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State Government Accountability Contact Information:

Audit Director: Carmen Maldonado

Phone: (212) 417-5200

Email: StateGovernmentAccountability@osc.state.ny.us

Address:

Office of the State Comptroller
 Division of State Government Accountability
 110 State Street, 11th Floor
 Albany, NY 12236

This report is also available on our website at: www.osc.state.ny.us

Background

The Office of the Attorney General (OAG) includes the Civil Recoveries Bureau (Bureau) which is responsible for collecting outstanding accounts receivable that are referred to it from state agencies. Such accounts receivable include amounts owed for state hospital services, student loans, State University of New York (SUNY) tuition, oil spill clean ups, and state contract breaches. After state agencies have made their best effort to collect on amounts over \$500 that have been outstanding for 120 days or more, a referral to the Bureau or to a collection agency is required. Debt exceeding \$1,000, outstanding longer than 120 days and requiring legal action for collection must be referred to the Bureau.

The Bureau has four Albany-based units: General Recoveries, Mental Hygiene, Oil Spill, and Student Recoveries. The Bureau also has a unit at each of five state hospitals located in Brooklyn, Buffalo, Stony Brook, Syracuse and West Haverstraw. The Bureau has about 113 full time equivalent (FTE) staff positions including 66 that are funded by referring agencies. The staff duties include researching the validity of referred accounts receivable, attempting to locate debtors, arranging debtor payment plans, investigating debtor assets for seizure, securing and collecting debt, and filing lawsuits.

During the period April 1, 2008 through December 31, 2010, the state agencies referred 156,072 cases valued at \$926.8 million. During this period, the Bureau collected about \$381.6 million of accounts receivable, including receivables referred prior to April 1, 2008. According to Bureau records, collection increased from \$117 million for 2008 to \$161 million in 2010. Generally, the Bureau is apportioned 22 percent of the revenue collected and the referring state agencies obtain 78 percent of the collections by the three units that are not funded by a client agency (General Recoveries, Mental Hygiene and Student Recoveries). Also, during this period April 1, 2008 through December 31, 2010, the Bureau, with appropriate authorization from referring agencies and OAG management, wrote-off 43,487 accounts receivable totaling \$155.3 million. The reasons for writing off this debt include: missing or inadequate documentation to support the debt, inability to locate the debtor, lack of debtor assets, the debtor is deceased without an estate, the debt was discharged in bankruptcy, or, in the case of hospital referrals, the billing to insurance companies was not performed within required time limits.

Audit Findings and Recommendations

Collection Efforts

To assess the effectiveness of Bureau collection activities, we examined a sample of 194 accounts receivable referrals totaling about \$22.2 million. Overall, we conclude that the Bureau's efforts to collect accounts receivable are generally effective, but improvement still needs to be made. We found the following:

- The Bureau achieved positive outcomes on 68 of the referrals including seven that were paid in full for \$227,000, 36 with completed or pending debtor agreements for about \$8.7 million and partial collections of \$680,000, and 25 with judgments secured for about \$1.4 million.
- There were 22 cases that the Bureau was actively working on without delay and the Bureau had determined in a timely manner that 28 referrals were uncollectible.
- While the Bureau was working on 55 referrals, some delays were experienced. For example, one hospital referral totaling about \$303,000 was received in December 2009, but no action had been taken for the 19 elapsed months between January 2010 and August 2011. A referral totaling \$43,400 went over two years (April 2009 to June 2011) until an action was taken. For a \$35,700 referral, the debtor requested a payment plan. Over a year later, there was neither a plan in place, nor a payment made.
- No Bureau action had been taken on 14 referrals totaling \$498,568, though these had been on hand from one to three years.
- Seven referrals became uncollectible with little action including four where the debtor is deceased without an estate search, two which reached the statute of limitation and one which was written off.

During our examination we also noted that 909 unpaid and closed hospital accounts receivable totaling \$2.3 million were not reopened even though new charges had been incurred on these accounts. These accounts should have been reopened when the new charges were incurred. However, this did not happen because the closed status on the accounts as recorded in the Bureau's information system was not modified when the new charges were added.

Bureau officials responded that the problem with the information system was corrected when we brought it to their attention. Further, OAG officials attribute collection activity delay with large caseloads, lack of staff and the difficulty in locating debtors. Bureau officials advised us that they set priorities based on the potential for collection of the referrals. However, we noted that the Bureau did not share any written analysis to determine whether it was optimally staffed to maximize revenue collections while minimizing delays in the collection process. Such an analysis could be used to support a budget request that would be cost justified.

Other Collection Practices

We identified other practices the Bureau may be able to use to enhance its ability to locate

debtors and enforce judgments. These practices include the use of temporary employees and use of additional electronic systems to obtain debtor information. For example, the Bureau could periodically conduct matches of its debtor listings to New York State, New York City, and other government payroll registers, and other customer lists maintained by State and local governments. Presently, the Bureau uses Department of Motor Vehicles license files, Department of State corporate and other business entity records such as United States Postal Service records, and addresses from the referring client agency.

Bureau officials told us that over ten years ago they assessed contracting with private collection agencies to locate debtors. The Office did not enter into a contract because collection agencies were not willing to certify that they were only obtaining information from reputable sources. Perhaps there are new vendors today that would be willing to make this certification. Bureau officials told us that prior to January 2000 they matched the names of debtors against a listing of State and New York City employees and obtained many new addresses. However, they did not have sufficient information technology resources to repeat the matches.

In response to our draft report, the Bureau indicated that it has also proposed integrating debt collection into the State's new accounting system (the Statewide Financial System), to improve the State's ability to track and recover debts.

Recommendations

1. Prepare a formal analysis identifying the optimal staffing to maximize revenue collections while minimizing delays in the collection process. Utilize the analysis, as appropriate, to support budget requests that are cost justified.
2. Assess other potential practices to improve operations such as the use of contractors and temporary employees to augment available resources and the use of other databases such as the New York State and New York City payrolls to locate debtors.

Audit Scope and Methodology

The objective of our audit was to determine whether the Office of the Attorney General is effective at collecting on delinquent accounts receivable referred by State agencies. Our audit period was April 1, 2008 through October 20, 2011.

To achieve our objective, we interviewed Bureau employees and management, and reviewed records of collection activities for sampled referrals provided by the Bureau, State laws and Budget Bulletins. We researched other states' methods for collecting past due debt. We also analyzed a database of referrals, collections, and write-offs that occurred from April 1, 2008 through December 31, 2010.

We selected a judgmental sample of 194 referrals totaling about \$22.2 million to determine whether there were periods without collection activity and what impediments were encountered.

We selected referrals from four units (Roswell Park Cancer Institute, General Recoveries, Stony Brook, and Student Recoveries) focusing on those with relatively high balances, and a mix of different status codes. The four units had the highest referral amounts and a variety of different types of debt and accounted for approximately 54 percent of the referrals totaling \$926.8 million. We also selected a judgmental sample of 60 write-offs totaling \$9.7 million to determine whether they were approved and appeared appropriate given the collection action taken. We selected write-offs from the Oil Spill, Stony Brook, and Roswell Park units that accounted for 12,790 write-offs totaling about \$51.8 million of the 43,487 write-offs totaling \$155.3 million. The 60 write-off files we reviewed generally contained appropriate supporting documentation.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance. The Attorney General has constitutional and statutory authority to manage the State's legal affairs and the priorities within the OAG.

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

Reporting Requirements

We provided a draft copy of this report to Office of the Attorney General officials for their review and comment. We considered their comments in preparing this final report and have included them in their entirety at the end of this report. State Comptroller's Comments to their response are also attached at the end of this report.

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the Attorney General shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Contributors to This Report

Carmen Maldonado, Audit Director
Steve Goss, Audit Manager
Mark Ren, Audit Supervisor
Wayne Bolton, Examiner-in-Charge
Bruce Brimmer, Staff Examiner
Robert Horn, Staff Examiner
Samantha McBee, Staff Examiner

Division of State Government Accountability

Andrew A. SanFilippo, Executive Deputy Comptroller
518-474-4593, asanfilippo@osc.state.ny.us

Elliot Pagliaccio, Deputy Comptroller
518-473-3596, epagliaccio@osc.state.ny.us

Jerry Barber, Assistant Comptroller
518-473-0334, jbarber@osc.state.ny.us

Vision

A team of accountability experts respected for providing information that decision makers value.

Mission

To improve government operations by conducting independent audits, reviews and evaluations of New York State and New York City taxpayer financed programs.

Agency Comments



STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

ERIC T. SCHNEIDERMAN
ATTORNEY GENERAL

KENT T. STAUFFER
EXECUTIVE DEPUTY ATTORNEY GENERAL
DIVISION OF STATE COUNSEL

February 7, 2013

The Honorable Thomas P. DiNapoli
Comptroller
State of New York
110 State Street
Albany, New York 12236

Re: Response to Draft Audit Report 2011-S-25

Dear Mr. DiNapoli:

We have reviewed the draft of the New York State Office of the State Comptroller's Accounts Receivable Collections - Office of the Attorney General Report, Report 2011-S-25, dated January 2013 for the period of April 1, 2008 through December 31, 2010 (the "Report"). First, we note the Report acknowledges the Civil Recoveries Bureau's success in recovering hundreds of millions of dollars on behalf of the State, and concludes the Bureau overall was generally effective in its efforts to manage a large volume of diverse cases within fiscal and staffing constraints.

More specifically, the Report states that during the period of April 1, 2008 through December 31, 2010, state agencies referred 156,072 cases with claimed indebtedness of \$926.8 million, the Bureau collected \$381.6 million during that period, and write-offs authorized by referring agencies were generally supported by appropriate documentation. Further, recoveries by the Bureau increased from \$117 million in 2008 to \$161 million in 2010. The nearly 38% increase in Bureau recoveries reflects the dedication of the staff of the Civil Recoveries Bureau who carried significantly increased case loads primarily as a result of the decrease in the number of employees, mostly due to retirements. However, it is also important to recognize that due to the very nature of the case load – a broad variety of legal causes of action and complex factual evidence – cases take time to prosecute. For that reason, work done during the audit period may not result in recoveries until months, and often years, later.

We would like to address a number of factual issues which we request be clarified in the final report:

120 Broadway, New York, NY 10271-0332 Phone (212) 416-8526 Fax (212) 416-6001
Kent.Stauffer@ag.ny.gov

Honorable Thomas P. DiNapoli
 February 7, 2013
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* The Report refers to the Division of Budget's Guideline for Accounts Receivable Management and Collection, or Section K, by noting the parameters for the referral of accounts receivable to the Office of the Attorney General. The Report paraphrases Section K: "After state agencies have made their best effort to collect on amounts over \$500 that have been outstanding for 120 days or more, a referral to the Bureau or to a collection agency is required. Debt exceeding \$1,000, outstanding longer than 120 days and requiring legal action for collection must be referred to the Bureau." However, State agencies do not consistently follow these Guidelines, which have not been modified by the Division of Budget ("DOB") since 1993. In fact, the Attorney General's Office does not receive all referrals that meet Section K parameters, many referrals are received with little or no collection effort by the agency and referrals are sometimes made with little time left on the applicable statutes of limitations, all of which impede the Bureau's collection efforts. Also, historically, agencies have referred matters as low as \$25 to the Bureau. The Bureau has alerted DOB to these issues over the years and proposed alternative protocols for debt collection. We remain hopeful that DOB will respond to our concerns in the near term. More recently, in addition to requesting an update of Section K, the Bureau has also proposed integrating debt collection into the newly implemented Statewide Financial System, by creating an Accounts Receivable Module for use by all state agencies, which we anticipate would increase the State's ability to track and recover debts.

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 Comment
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* The Report states: "Generally, the Bureau is apportioned 22 percent of the revenues collected and the referring state agencies obtain 78 percent of the collections." To clarify, only three of the Bureau's nine units retain 22% of what is recovered. In the other six client funded units, the referring agencies receive 100% of the collections, and the clients fund the staff who work on their behalf.

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 Comment
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* The Report notes that presently the Bureau only relies on DMV license records, Department of State corporate, other business entity records and addresses provided by our client agencies to locate debtors. In fact, the Bureau also relies on the United State Postal Service records (the OAG further maintains a subscription to an address update service), Westlaw public records searches, credit report header information when appropriate, and Internet searches to obtain available debtor information.

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 Comment
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* Please change the close of the "Audit Period" in the first paragraph under Audit Scope and Methodology from October 20, 2011 to December 31, 2010 to reflect the actual audit period as stated elsewhere in the Report.

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 Comment
 2

With respect to several of the findings made in the Report, we comment as follows. The audit team reviewed a sample of 194 collection cases with a total receivable of \$22.2 million and found that the Bureau's actions were "delayed" in the handling of some of these cases. However, significantly, there were no findings that periods of inactivity resulted in lower recoveries.

120 Broadway, New York, NY 10271-0332 Phone (212) 416-8526 Fax (212) 416-6001
 Kent.Stauffer@ag.ny.gov

* See State Comptroller's Comments, page 15.

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Moreover, "delays" may simply reflect the prioritization of work that is necessary in any organization.

By way of background, the Attorney General has charge and control of the legal business of the State. Thus, as acknowledged in the Report, the responsibility of how to manage the legal affairs of the State is within the authority and discretion of the Attorney General who must determine how to deploy the Department's limited resources to best execute his responsibilities in accordance with his Constitutional and statutory duties. Therefore, the determination as to which cases to pursue at which time falls squarely within the legal judgment of the Attorney General. Accordingly, and consistent with the OAG's Constitutional and statutory mandates, the Bureau prioritizes the order in which it prosecutes certain cases in view of available resources and the six-year statute of limitations that is applicable to the bulk of its cases. In exercising its legal judgment, the Bureau continuously assesses priorities, the likelihood of success on any given matter, the amount at issue, the client agency's position, the volume of cases, the probability of obtaining a recovery, time remaining on the statute of limitations, court schedules, and other factors relating to the Bureau's case load as a whole. Therefore, each case requires a different approach as each referral presents unique factual and legal issues that bear directly on the probability of obtaining and, subsequently, enforcing a judgment. As a result, some cases are necessarily prosecuted before others. Though it is difficult to conduct an audit where the subject matter has so many variables unique to the practice of law and debt collection litigation, it is critical to recognize that timeliness findings in the abstract must be viewed in the context of the overall prioritization of cases which has been developed to maximize recoveries for the State.

During the audit the Bureau explained to the audit team the basis for advancing particular cases before others. On a number of files where the Bureau believed the audit team's characterization of un-timeliness was not appropriate, the audit team responded positively; however, others were still included in the Report. For example, in one hospital matter, \$675,000 was owed for a four month inpatient stay. The patient was an undocumented immigrant who provided our client with an unusable address and no social security number upon admission to the hospital. The patient was not eligible for Medicaid coverage for a non-emergency admission due to his immigration status. The auditors commented that the Bureau was not making a sufficient effort to locate a valid address. In fact, it is not unusual that an individual with immigration law issues would take steps to remain undetected and would likely avoid providing information which would be revealed in public records databases. In any event, the Bureau diligently searched periodically for an address to no avail. And, unfortunately, even if the Bureau were able to obtain a judgment in this case, successful enforcement of that judgment would be highly unlikely for the reasons just described.

Another hospital debt was originally referred as a \$1.3 million matter owed by a patient who had a serious illness and an extensive inpatient stay. The hospital worked for several months to secure Medicaid coverage, which was eventually obtained. However, coverage was not available for the first part of the inpatient stay. The reason Medicaid did not pay the entire bill was likely due to the patient's inability to comply with the application requirements during her inpatient hospitalization. The original self pay bill, at full charges, was \$1.3 million – the amount included in the Report – yet a portion of the bill was written-off. The balance of \$925,996 was re-billed at

120 Broadway, New York, NY 10271-0332 Phone (212) 416-8526 Fax (212) 416-6001
 Kent.Stauffer@ag.ny.gov

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 Comment
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* See State Comptroller's Comments, page 15.

Honorable Thomas P. DiNapoli
 February 7, 2013
 Page 4

the Medicaid rate leaving a balance due from the patient of \$64,226, significantly lower than the referred amount of \$1.3 million. The patient was billed for these charges, but subsequently died. The auditors noted a delay between sets of demand letters, which was likely due to a decision by the collector regarding the merits of this case and the appropriateness of proceeding with debt collection. The open Medicaid case indicates that the patient is indigent. The patient would have most likely had insufficient assets at her death to warrant opening an estate proceeding, because any assets she might have had would have been spent down to qualify for Medicaid. In our opinion, the collection specialist appropriately analyzed the collection prospects and circumstances surrounding the case and properly did not elevate it to priority status.

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 Comment
 4

The auditors also identified "delays" in twenty-three non-hospital cases by focusing on the time periods between various steps in the collection or litigation process. For example, in several cases the Report identified the number of months that elapsed between the time a summons was filed and when a judgment against a corporation was entered. In other cases, the Report identified "delays" between the last contact with the debtor and the next step taken on the file. There was no finding that any of the perceived delays noted by the auditors had an impact on the collectibility of the debt. Generally, these particular referrals involved debts owed by corporations with limited liability that are either experiencing financial problems or that have gone out of business prior to referral. In fact, fifteen of the twenty-two cases identified involve corporate debtors with limited liability. In our opinion, the collection specialists appropriately analyzed the collection prospects and circumstances surrounding these cases and properly did not elevate them to priority status.

The fact that there may be extended periods of time between certain steps in the collection or litigation process does not mean the "delays" have any meaningful impact on the overall effectiveness of the Bureau's recovery efforts. Not taking a particular action at the first available date may, in fact, be entirely benign and permit a collector or attorney to work another matter with a more pressing or more meaningful deadline, and a higher likelihood of recovery for the State. The Report's findings fail to take into account the context of the management of the overall case load. Certain "delays" are inevitable given the large volume of cases handled by the Bureau. All files cannot be worked at the same time. Furthermore, certain cases may receive delayed attention because the Bureau prioritizes cases based on collectibility and statutes of limitation deadlines. As set forth above, "delays" in processing any individual case must be viewed in the context of the large volume of cases handled by the Bureau, factual and legal issues presented in each referral, and the priorities set by the Bureau to marshal existing resources so as to maximize overall recoveries. Nevertheless, improvements can be made and certainly some delays need not have occurred. The Bureau is committed to continue its work to eliminate any potential delays that may have an impact on the Bureau's effectiveness.

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 Comment
 5

The Report finds that 909 hospital accounts totaling \$2.3 million were closed when the account reached a zero balance, but were not properly reopened and reassigned when new charges were incurred. This issue arose due to a new computer program which was rolled-out in various units between November of 2008 and July of 2009. Although management provided extensive training with respect to the new computer program, the electronic assignment of cases had not been identified as an issue. The Bureau first became aware of the situation during the course of the audit. As acknowledged in the Report, management arranged for appropriate training to resolve

120 Broadway, New York, NY 10271-0332 Phone (212) 416-8526 Fax (212) 416-6001
 Kent.Stauffer@ag.ny.gov

* See State Comptroller's Comments, page 15.

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the problem. We also note that all of these cases were properly reopened and thereafter pursued. None of the accounts were deemed uncollectible as a result of this initial error.

In connection with these 909 hospital cases, the Report makes a recommendation that the Bureau "[e]nsure that all accounts ... are promptly assigned." Again, the Bureau promptly addressed this issue during the Audit process. All referrals are assigned to an attorney and a collection specialist or legal assistant upon entry of the referral on the new computer system.

The Report also makes recommendations concerning potential improvement opportunities, one of which recommends that the Bureau continue to assess staffing needs and, accordingly, make budget requests where appropriate. The reference that the Bureau "continue" to assess staffing needs recognizes that the Bureau has assessed staffing needs over time. However, the Report elsewhere indicates that the "Bureau did not have an analysis to determine whether it was optimally staffed to maximize revenue collections while minimizing delays in the collection process." In the course of the audit, the Bureau provided documentation of multiple requests made during the audit period for additional staffing to maximize revenue collections while minimizing delays in the collection process. The Bureau also noted that there was a Statewide hiring freeze in place during most of the audit period. Beginning in January of 2011, hiring has resumed on a targeted basis and staffing levels have begun to improve. During 2011 and 2012, nineteen new staff were hired in the Bureau.

We will take into account all of the Report's recommendations as we continue to strive to improve our recovery efforts on behalf of the State. We appreciate the thoroughness and the professionalism demonstrated by your staff throughout the audit process.

Sincerely yours,



Kent T. Stauffer

* Comment 6

120 Broadway, New York, NY 10271-0332 Phone (212) 416-8526 Fax (212) 416-6001
 Kent.Stauffer@ag.ny.gov

* See State Comptroller's Comments, page 15.

State Comptroller's Comments

1. We revised the report based on the information in the agency comments.
2. The scope period is correct. Our audit sampled referrals from April 1, 2008 to December 31, 2010 and all of the information regarding collection activities that occurred subsequent to that date until the end of field work.
3. The information regarding each of the sampled referrals reflects information obtained during a review of the case files done side by side with an experienced Bureau supervisor with extensive knowledge of the Bureau's practices. This collaborative review process was established to avoid any misinterpretation of the files and facts documented in case files. Our auditors discussed the collection actions taken with the supervisor and reached a consensus conclusion on each case. In this case, the files showed a letter was sent to the postal service in September 2009 to verify an address but no subsequent efforts were documented.
4. The date the patient died is not provided in the response to our draft report, and it was not in the case file at the time of our review. Regarding the balance due, we were aware that the amount was reduced to \$64,226 and did not report that it was still \$1.3 million.
5. As stated in its response improvements can be made and we are pleased the Bureau is committed to continuing to work to eliminate any potential delays that may have an impact on its effectiveness.
6. The auditors were advised that requests for additional staffing were made, but the Bureau did not provide documentation.

C101402
PROFESSIONAL AUDITING SERVICES

BIDDER	DATE RECEIVED
21 CLUB INC. 21 W. 52 ND ST. NEW YORK, NY 10019	No Response
A & A WILLIAMS LLP 50 FERRY RD SAG HARBOR, NY 11963	No Response
A S P 266 WHITE PLAINS RD EASTCHESTER, NY 10709	No Response
A UZZO & COMPANY CPA PC 287 BOWMAN AVE STE 3011 PURCHASE, NY 10577	No Response
A. F. PAREDES & COMPANY 139 FULTON ST. NEW YORK, NY 10038	No Response
A.G. AARONSON COMPANY 386 PARK AVE S. NEW YORK, NY 10016	No Response
AA & TC INC. 1220 BROADWAY NEW YORK, NY 10001	No Response
ABA ACCOUNTANTS & CONSULTANTS 1375 BROADWAY NEW YORK, NY 10018	No Response
ABRAMS HERDE & MERKEL 59 E. 54 TH ST FL 82 NEW YORK, NY 10022	No Response
ACCIARINO & ACCIARINO LLP 7 PONDFIELD RD STE 2011 BRONXVILLE, NY 10708	No Response
ACCOUNTANTS WORLD 140 FELL CT	No Response

BIDDER	DATE RECEIVED
HAUPPAUGE, NY 11788	
ACCOUNTING SYSTEMS TECHNOLOGY 128 BUTTERCUP LN HUNTINGTON, NY 11743	No Response
ACCREDITED BUSINESS CONSULTANTS 2572 ERIE BLVD E SYRACUSE, NY 13224	No Response
ACTION SVCES 270 N WELLWOOD AVE LINDENHURST, NY 11757	No Response
ADAMS & BECKER CPA 22 OAKWOOD RD HUNTINGTON, NY 11743	No Response
AFT SERVICES INC. 42 SCHUYLER ST BOONVILLE, NY 13309	No Response
AJ FINANCIAL SERVICES 33 HIGHLAND AVE EASTCHESTER, NY 10709	No Response
ALBRECHT VIGGIANO ZURECK & COMPANY PC CPA 25 SUFFOLK CT HAUPPAUGE, NY 11788	No Response
ALEXANDER W. CRUDEN & COMPANY 14 CORPORATE WOODS BLVD ALBANY, NY 12211	No Response
ALEXANDER VARGA & COMPANY CPA 130 MAIN ST RAVENA, NY 12143	No Response
ALL ACCOUNTING 66 SMITH ST DEE PARK, NY 11729	No Response
ALLEN HY & COMPANY 399 KNOLLWOOD RD WHITE PLAINS, NY 10603	No Response
ALLERS & DAWSON ACCTNTS PC 544 S WELLWOOD AVE	No Response

BIDDER	DATE RECEIVED
LINDENHURST, NY 11757	
ALLEVA & ALLEVA 165 BRONX RIVER RD YONKERS, NY 10704	No Response
ALLEYNE & COMPANY CPA PC 1 CALLAMET DR HUNTINGTON STATION, NY 11746	No Response
ALPERIN & ALPERIN CPA PC 325 E MAIN ST SMITHTOWN, NY 11787	No Response
AMATO JAMES & COMPANY PC 36 NIAGARA ST TONAWANDA, NY 14150	No Response
ANDERSEN ARTHUR & COMPANY 80 W RED OAK LN WEST HARRISON, NY 10604	No Response
ANSELL BUFFINGTON & COMPANY CPA PC 7606 TRANSIT RD BUFFALO, NY 14221	NO BID
ANTONUCCI & COMPANY 992 MCLEAN AVE YONKERS, NY 10704	No Response
ARA CONSULTANTS INC. 50 BROAD ST NEW YORK, NY 10004	No Response
ARCARA & BORCZYNSKI LLP 424 MAIN ST RM 1806 BUFFALO, NY 14202	No Response
ARNOLD J. HODES & COMPANY 2030 ERIE BLVD E # 48499 SYRACUSE, NY 13224	No Response
ARTHUR PLACE & COMPANY PC 1218 CENTRAL AVE. ALBANY, NY 12205	No Response
AUDIOVOX CORPORATION 150 MARCUS BLVD	No Response

BIDDER	DATE RECEIVED
HAUPPAUGE, NY 11788	
AUTOMATED ACCTNG SYSTEMS 44 N HIGH ST TUCKAHOE, NY 10707	No Response
AVALON CAPITAL PARTNERS 181 MAIN ST COLD SPRING HARBOR, NY 11724	No Response
AVERSON & KLINETOP LLP 6320 FLY RD EAST SYRACUSE, NY 13057	No Response
B & S ASSOC 420 NORTH AVE NEW ROCHELLE, NY 10801	No Response
B FREDERICK COMPANY 201 W MAIN ST SAYVILLE, NY 11782	No Response
BAILEY CARR & COMPANY 2565 BRIGHTON HENRIETTA TOWN LINE RD ROCHESTER, NY 14623	No Response
BAIN BROWN & DELAURA 107 MONTROSE AVE SYRACUSE, NY 13219	No Response
BARBACK ULIANO AND COMPANY 1025 WESTCHESTER AVE WEST HARRISON, NY 10604	No Response
BARBER & ASSOC PC 1890 PALMER AVE STE 3066 LARCHMONT, NY 10538	No Response
BARISH AND OBRIEN 572 N BROADWAY WHITE PLAINS, NY 10603	No Response
BARONE HOWARD HILTON & POWERS PC 8504 SENECA TPKE #44255 NEW HARTFORD, NY 13413	NO BID
BARRAGATO CHARLES A & COMPANY LLP 9 BROOKSIDE DR	No Response

BIDDER	DATE RECEIVED
SMITHTOWN, NY AA787	
BATTIATO & BATTIATO 51 UNION AVE NEW ROCHELLE, NY 10801	No Response
BATYR & COMPANY 27 N BROADWAY TARRYTOWN, NY 10591	No Response
BAYBERRY LANE ASSOCIATES 83 WOODHOLLOW LN NEW ROCHELLE, NY 10804	No Response
BBDO WORLDWIDE ACCOUNTING OFC 1375 BROADWAY NEW YORK, NY 10018	No Response
BDO SEIDMAN 330 MADISON AVE. NEW YORK, NY 10017	No Response
BECHTEL KOPIN & COMPANY 4600 MAIN ST BUFFALO, NY 14226	No Response
BECK & COMPANY 120 W. 45 TH ST NEW YORK, NY 10036	No Response
BECK & COMPANY 172 MAIN ST NORTHPORT, NY 11768	No Response
BEHAN, LING & RUTA, CPA=S, P.C. 475 PARK AVENUE SOUTH, 31 ST FLOOR NEW YORK, NY 10016	No Response
BEHRMAN HJ & COMPANY 2 PENN PLZ #2122 NEW YORK, NY 10121	No Response
BELL & LEGGIO LLP 54 WHEELER AVE PLEASANTVILLE, NY 10570	No Response
BENN & COMPANY CPAS PLLC 5797 STATE ROUTE 31	No Response

BIDDER	DATE RECEIVED
CICERO, NY 13039	
BERDON LLP 360 MADISON AVE # 212 NEW YORK, NY 10017	No Response
BERENSON & COMPANY 135 W. 50 TH ST. NEW YORK, NY 10020	No Response
BERGE & ASSOCIATES INC. 28 W. 44 TH ST. NEW YORK, NY 10036	No Response
BERGER MICHAEL J & CO. CPA=S 3425 VETERANS MEMORIAL HWY RONKONKOMA, NY 11779	No Response
BERGER TORQUATO & DAVIS LLP 363 7 TH AVE NEW YORK, NY 10001	No Response
BERGER M L & COMPANY 157 W. 66 TH ST. NEW YORK, NY 10023	No Response
BERGER MICHAEL J & CO. CPA=S 3425 VETERANS MEMORIAL HWY RONKONKOMA, NY 11779	No Response
BERGER MORTON 18 JOHN ST. NEW YORK, NY 10038	No Response
BERKOWITZ BERNARD H C P A 295 MADISON AVE RM 1107 NEW YORK, NY 10017	No Response
BERLIN & KOLIN PC 1790 BROADWAY #58 NEW YORK, NY 10019	No Response
BERMAN & BERMAN 1 PENN PLZ STE 16055 NEW YORK, NY 10119	No Response
BERNARD ACCOUNTING 5 AHYES LN	No Response

BIDDER	DATE RECEIVED
CORAM, NY 11727	
BERNARD KANER & ASSOCIATES 1501 BROADWAY NEW YORK, NY 10036	No Response
BERNARD KATZ & COMPANY CPA 1 MAYFAIR RD EASTCHESTER, NY 10709	No Response
BERNARDI & RUSSO CPA 100 MERIDIAN CTR ROCHESTER, NY 14618	No Response
BERNATH ROSENBERG & MANDEL 1430 BROADWAY NEW YORK, NY 10018	No Response
BERNHARDT KARLITZ HAYDEN & DE CRUZE 709 WESTCHESTER AVE WEST HARRISON, NY 10604	No Response
BERNSTEIN & SEIDMAN 670 POST RD SCARSDALE, NY 10583	No Response
BERNSTEIN DAVID & COMPANY 1430 BROADWAY NEW YORK, NY 10018	No Response
BERNSTEIN PINCHUK LLP 370 7 TH AVE NEW YORK, NY 10001	NO BID
BERNSTEIN & DRUCKER 450 FASHION AVE NEW YORK, NY 10123	No Response
BERSON & CORRADO 25 W. 43 RD ST STE 1612 NEW YORK, NY 10036	No Response
BERTUCELLI & MALAGA 2805 VETERANS MEMORIAL HWY STE 5 5 RONKONKOMA, NY 11779	No Response
BESSELMAN & KANNER LLP 1940 COMMERCE ST	No Response

BIDDER	DATE RECEIVED
YORKTOWN HEIGHTS, NY 10598	
BEVERLY DRISLANE & PRESCOTT CPA PC 8 STANLEY CIR STE 3 LATHAM, NY 12110	No Response
BEVILACQUA & COMPANY CPA PC 6435 W. QUAKER ST ORCHARD PARK, NY 14127	No Response
BEYOND EXPECTATIONS INC. 460 N MAIN ST PORT CHESTER, NY 10573	No Response
BIBLA MICHAEL V & ASSOCS INC. 129 WALT WHITMAN RD HUNTINGTON STATION, NY 11746	No Response
BICKEL & DEWAR CPAS 310 PACKETTS LNDG FAIRPORT, NY 14450	No Response
BILLET FEIT & PREIS PC 42 BROADWAY NEW YORK, NY 10004	No Response
BILOTTA & SANTOLI PC 185 HALSTEAD AVE HARRISON, NY 10528	No Response
BISYS 245 5 TH AVE E 28 TH ST NEW YORK, NY 10001	No Response
BLAINE LACAR ASSOCIATES 29 JOHN ST NEW YORK, NY 10038	No Response
BLANCHFIELD KOBER & COMPANY 1200 VETERANS HWY HAUPPAUGE, NY 11788	No Response
BLATNER & ASSOCIATES 2954 SENECA ST BUFFALO, NY 14224	No Response
BLAUSTEIN MARTIN I & COMPANY 2 GANNETT DR	No Response

BIDDER	DATE RECEIVED
WEST HARRISON, NY 10604	
BLESY & ASSOCIATES 100 CORPORATE PKWY BUFFALO, NY 14226	No Response
BLOOM & COMPANY CPAS LLP 231 W. 29 TH ST NEW YORK, NY 10001	No Response
BLOOM & STREIT CPA 2900 WESTCHESTER AVE PURCHASE, NY 10577	No Response
BLOOM & GRAVANTE 472 S SALINA ST, STE 7022 SYRACUSE, NY 13202	No Response
BLOOM HOCHBERG & COMPANY PC 450 FASHION AVE NEW YORK, NY 10123	No Response
BLUM & BERNSTEIN LLP 220 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
BLUMENSON ASSOCIATES 475 5 TH AVE #AY NEW YORK, NY 10017	No Response
BLUSTEIN AND COMPANY LLP 2 GANNETT DR WEST HARRISON, NY 10604	No Response
BLY & BENDEL 144 E 44 TH ST NEW YORK, NY 10017	No Response
BMW MANAGEMENT CPA PC 235 MAMARONECK AVE WHITE PLAINS, NY 10605	No Response
BOGARDT & COMPANY LLP 490 WHEELER RD HAUPPAUGE, NY 11788	No Response
BOLLAM SHEEDY TORANI & COMPANY LLP CPAS 26 COMPUTER DR W. STE 55	No Response

BIDDER	DATE RECEIVED
ALBANY, NY 12205	
BONADIO & COMPANY LLP 171 SULLYS TRI PITTSFORD, NY 14534	No Response
BONADIO GROUP LLP 6400 SHERIDAN DR STE 230 BUFFALO, NY 14221	No Response
BORELLI & LIPUMA LLP 100 CORPORATE PKWY BUFFALO, NY 14226	No Response
BOROD & COMPANY 515 MADISON AVE FL 22 NEW YORK, NY 10022	No Response
BOSCO JOHN & COMPANY CPA PC 90 COLUMBUS AVE VALHALLA, NY 10595	No Response
BOSTICK MURHPY & COMPANY CPAS PC 113 SMITH AVE MOUNT KISCO, NY 10549	No Response
BOTTOM LINE ACCOUNTING 49 MACEDON CENTER RD FAIRPORT, NY 14450	No Response
BOUSTEAD & COSTELLO 540 N STATE RD BRIARCLIFF MANOR, NY 10510	No Response
BOWERS & COMPANY CPAS PLLC 100 MADISON ST STE 1200 SYRACUSE, NY 13202	No Response
BRASS & BLOCH 1301 DEER PARK AVE NORTH BABYLON, NY 11703	No Response
BRAVERMAN FINKELSTEIN & COMPANY CPA PC 151 W. 19 TH ST. NEW YORK, NY 1001	No Response
BRIENER & BODIAN 425 BROADHOLLOW RD	No Response

BIDDER	DATE RECEIVED
MELVILLE, NY 11747	
BRIX & PARTNERS 59 MAIDEN LANE NEW YORK, NY 10038	No Response
BROCK SCHECHTER & POLAKOFF LLP 135 DELAWARE AVE BUFFALO, NY 14202	No Response
BRODER MANSOOR INC. 605 3 RD AVE NEW YORK, NY 10158	No Response
BRODY & HECK LLP 640 BELLE TERRE RD BLDG 1305 PORT JEFFERSON, NY 11777	No Response
BRODY WEISS ZUCARELLI & URBANEK CPAS PC 2495 KENSINGTON AVE BUFFALO, NY 14226	No Response
BRONSTEEN EDW & COMPANY 1359 BROADWAY RM 1206 NEW YORK, NY 10018	No Response
BROPHY DAILEY & INCARDONA LLP CPAS 150 ALLENS CREEK RD ROCHESTER, NY 14618	No Response
BROWN & FITZGERALD CPA PC 224 OLD LOUDON ROAD LATHAM, NY 12110	No Response
BSB ASSOCIATES LIMITED 201 MORELAND RD ST 33 HAUPPAUGE, NY 11788	No Response
BUCK STURMER & COMPANY 521 5 TH AVE AT 44 ST NEW YORK, NY 10175	No Response
BUCK STURMER & COMPANY PC 350 THEODORE FREMD AVE RYE, NY 10580	No Response
BUCKLEY GENT MACDONALD & CARY PC 1218 CENTRAL AVE	No Response

BIDDER	DATE RECEIVED
ALBANY, NY 12205	
BUDD, TRIBBLE & VON AHN CPAS LLP 449 NEW KARNER ROAD ALBANY, NY 12205	No Response
BUDD & ASSOCIATION CPA PLLC 449 NEW KARNER ROAD ALBANY, NY 12205	No Response
BURRUANO & DOLAN 1 BYRAM BROOK PL ARMONK, NY 10504	No Response
BURTON GOLDSTEIN & COMPANY 156 W 56 TH ST STE 1803 3 NEW YORK, NY 10019	No Response
BUSH & GERMAIN CPA PC 901 LODI ST STE 1011 SYRACUSE, NY 13203	No Response
BUSINESS MANAGEMENT GROUP INC. 1821 CURRY RD SCHENECTADY, NY 12306	No Response
C KSEA COMPANY 15 DIVISION ST NEW YORK, NY 10002	No Response
C C T S INC. 11 E. BROADWAY NEW YORK, NY 10038	No Response
C P A NETWORK 1320 STONY BROOK RD STONY BROOK, NY 11790	No Response
C T S INTERNATIONAL INC. 118 E. 28 TH ST NEW YORK, NY 10016	No Response
CACPAS INC. 31 MARKET ST NEW YORK, NY 10002	No Response
CAIN & KAUFMAN CPA LLC 800 3 RD AVE FRNT	No Response

BIDDER	DATE RECEIVED
NEW YORK, NY 10022	
CAMBRIDGE HANOVER 2529A 8 TH AVE STE 2 NEW YORK, NY 10030	No Response
CAMINITI & COGLIATI 350 MOTOR PKWY HAUPPAUGE, NY 11788	No Response
CAMPAGNA & GALLSON 5350 MAIN ST BUFFALO, NY 14221	No Response
CAP GEMINI ERNST & YOUNG 5 TIMES SQ NEW YORK, NY 10036	No Response
CAPPIELLO & CAPIELLO 5225 NESCONSET HWY PORT JEFFERSON STATION, NY 11776	No Response
CAPRARO CENTOFRANCHI & KRAMER TIDONA ENCH & COMPANY CPAS PC 110 WALT WHITMAN RD STE 205 HUNTINGTON STATION, NY 11746	No Response
CARLISTO & SAXENIAN CPAS LLC 136 PALMER AVE MAMARONECK, NY 10543	No Response
CARMODY LEYDEN & YULE LLP 7 AIRPORT PARK BLVD LATHAM, NY 12110	No Response
CAROL A VITALE & COMPANY 755 WAVERLY AVE HOLTSVILLE, NY 11742	No Response
CARR BRIAN S CPA & COMPANY 12 W. 127 TH ST NEW YORK, NY 10027	No Response
CASSARA & MIKITOVIC 271 NORTH AVE STE 908 NEW ROCHELLE, NY 10801	No Response
CASTIGLIA EATON & COMPANY	

BIDDER	DATE RECEIVED
1924 COMMERCE ST YORKTOWN HEIGHTS, NY 10598	No Response
CATALANOTTO AND CATALANOTTO 870 MIDDLE COUNTRY RD SAINT JAMES, NY 11780	No Response
CELIA & ALLEN LLC 26 NEW HARTFORD SHOPPING CTR NEW HARTFORD, NY 13413	No Response
CENTURY SMALL BUSINESS SOLUTIONS 7453 MORGAN RD LIVERPOOL, NY 13090	No Response
CENTURY SMALL BUSINESS SOLUTIONS 3417 LINDA LN BALDWINSVILLE, NY 13027	No Response
CHAN & COMPANY LLC 11 E. BROADWAY NEW YORK, NY 10038	NO BID
CHAN AND CHAN ASSOCIATES 39 E. BROADWAY CATHERINE ST NEW YORK, NY 10001	No Response
CHAO & LEE 153 CENTRE ST STE 105 NEW YORK, NY 10013	No Response
CHAPMAN & COMPANY CPA PC 1159 PITTSFORD VICTOR RD PITTSFORD, NY 14534	No Response
CHARLES BRUCIA & COMPANY 366 MADISON AVE FL 10 NEW YORK, NY 10017	No Response
CHESTER RICHARD J & ASSOC INC. 340 PORTION RD RONKONKOMA, NY 11779	No Response
CHIAMPOU TRAVIS BESAW & KERSHNER 45 BRYANT WOODS N BUFFALO, NY 14228	No Response
CHRISTOPHER CHALAVOUTIS & COMPANY CPA	

BIDDER	DATE RECEIVED
775 PARK AVE HUNTINGTON, NY 11743	No Response
CHRISTOPHER JOHN & ASSOCIATES 140 E. 40 TH STREET 10 TH FLOOR NEW YORK, NY 10011	No Response
CHUMSKY & COLLINS 87 MAIN STREET BINGHAMTON, NY 13905	No Response
CICINELLI & DIPPOLITO 555 PLEASANTVILLE RD BRIARCLIFF MANOR, NY 10510	No Response
CLARK & KOLLER 1325 UNION RD BUFFALO, NY 14224	No Response
COFINI ROBER J & COMPANY 202 MAMARONECK AVE WHITE PLAINS, NY 10601	No Response
COLUCCI ASSOCIATES 301 HALSTEAD AVE MAMARONECK, NY 10543	No Response
COMPLETE BUSINESS SERVICES 304 MAIN ST NORTHPORT, NY 11768	No Response
CONLON & COMPANY CERTIFIED PUBLIC ACCOUNTANTS PLLC 1635 BROOKS AVE ROCHESTER, NY 14624	No Response
CONNOR & DACONTI PC 5036 JERICHO TPKE STE 3000 COMMACK, NY 11725	No Response
CONTEMPORARY ACCOUNTING SVCES 646 LONG ISLAND AVE DEER PARK, NY 11729	No Response
CONWAY PORTER CPA PC 147 LINWOOD AVE BUFFALO, NY 14209	No Response

BIDDER	DATE RECEIVED
COVATI & JANHSEN 128 OLD TOWN RD EAST SETAUKET, NY 11733	No Response
CPA FINANCIAL SERVICES 100 MERIDIAN CTR ROCHESTER, NY 14618	No Response
CRAIG FITZSIMMONS & MICHAELS CPA 1650 SYCAMORE AVE BOHEMIA, NY 11716	No Response
CRAIG FITZSIMMONS & MICHAELS 20 MANOR RD SMITHTOWN, NY 11787	No Response
CROWLEY & SONS 3017 QUENTIN ROAD BROOKLYN, NY 11234	No Response
CUSANO & ASSOCIATES CPA PC 6163 E MOLLY RD EAST SYRACUSE, NY 13057	No Response
DAFFNER & SCHMITZ 740 UNION ST SCHENECTADY, NY 12305	No Response
DANNIBLE & MCKEE LLP 221 S WARREN STREET SYRACUSE, NY 13202	No Response
DANSA & DARATA CPA LLC 1230 DELAWARE AVE BUFFALO, NY 14209	No Response
DARATA & COMPANY CPAS LLP 1230 DELAWARE AVE BUFFALO, NY 14209	No Response
DARCANGELO & COMPANY LLP 200 E. GARDEN ST ROME, NY 13440	No Response
DARCANGELO & COMPANY LLP 120 LOMOND CT UTICA, NY 13502	No Response

BIDDER	DATE RECEIVED
DARCANGELO & COMPANY LLP 3000 WESTCHESTER AVE PURCHASE, NY 10577	No Response
DATRI ASSOCS 33 PEPPERMILL LN HUNTINGTON STATION, NY 11746	No Response
DAVID SELZNICK & COMPANY 145 BEDFORD RD ARMONK, NY 10504	No Response
DAVID J. FLEISCHMANN CPA PC 475 INTERNATIONAL DR BUFFALO, NY 14221	No Response
DAVIDSON FOX & COMPANY 53 CHENANGO LN BINGHAMTON, NY 13901	No Response
DAVIDSON FOX & COMPANY LLP 4709 CROSSROADS PARK DR STE 100 LIVERPOOL, NY 13088	No Response
DAVIE KAPLAN CHAPMAN & BRAVERMAN PC CPA 28 E. MAIN ST STE 10001 ROCHESTER, NY 14614	No Response
DAVISON=S ACCOUNTING SERVICE 129 HATHAWAY AVENUE ELMONT, NY 11003	No Response
DCD ACCOUNTING SERVICES INC. 205 SMITHTOWN BLVD NESCONSET, NY 11767	No Response
DDS ASSOCIATES INC. 1367 CLOVE ROAD STATEN ISLAND, NY 10301	No Response
DEJOY KNAUF & BLOOD LLP 39 STATE ST ROCHESTER, NY 14614	NO BID
DELIA & VALERA 4811 CAMP RD HAMBURG, NY 14075	No Response

BIDDER	DATE RECEIVED
DELOITTE & TOUCHE LLP KEY BANK TOWER KEY TOWER BUFFALO, NY 14202	No Response
DELOITTE AND TOUCH LLP 50 FOUNTAIN PLZ BUFFALO, NY 14202	No Response
DELOITTE & TOUCHE CONSULTING 20 CORPORATE WOODS BLVD ALBANY, NY 12211	No Response
DELOITTE & TOUCHE LLP 2200 CHASE SQ ROCHESTER, NY 14604	No Response
DEMBO FREEDMAN & SHUTT CPAS CP 449 NEW KARNER RD ALBANY, NY 12205	No Response
DEMOTT & SMITH CPA PC 100 WHITE SPRUCE BLVD ROCHESTER, NY 14623	No Response
DENKER KENNETH C & COMPANY CPA 260 MAIN ST STE 107 NORTHPORT, NY 11768	No Response
DESANTIS & PELLECCIA LLP 3117 RICHMOND ROAD STATEN ISLAND, NY 10306	No Response
DI FABIO VAN ZANDT & COMPANY PC 4 AUTOMATION LN ALBANY, NY 12205	No Response
DIAPOULES & FEINSTEIN CPAS 2371 NEW YORK AVE HUNTINGTON STATION, NY 11746	No Response
DIMAN & COMPANY CPAS PC 330 MOTOR PKWY HAUPPAUGE, NY 11788	No Response
DINAPOLI ASSOCIATES 271 NORTH AVE NEW ROCHELLE, NY 10801	No Response

BIDDER	DATE RECEIVED
DINCE & GELLEY ACCOUNTANTS 519 DEER PARK RD HUNTINGTON STATION, NY 11746	No Response
DOLCE DOLCE & PRIORE 2746 DELAWARE AVE BUFFALO, NY 14217	No Response
DOMACHOWSKI KEMPISTY & SALVATORE CPA 9280 MAIN ST CLARENCE, NY 14031	NO BID
DOPKINS & COMPANY 200 INTERNATIONAL DR BUFFALO, NY 14221	No Response
DORUSHKIN & SCHOENBERG CPA=S 225 WEST 34 TH STREET NEW YORK, NY 10122	No Response
DOYLE GOLDEN & KENNEY 1707 CENTRAL AVE ALBANY, NY 12205	No Response
DOYLE & LAURO 363 ROUTE 111 SMITHTOWN, NY 11787	No Response
DRB CONSULTING INC. 53 MALVERN LN STONY BROOK, NY 11790	No Response
DRESHE & MALECKI 132 CAYUGA RD BUFFALO, NY 14225	No Response
DROGIN & KATZ 701 WESTCHESTER AVE WEST HARRISON, NY 10604	No Response
DUNBAR ROBT AND ASSOCIATES 955 PERINTON HILLS OFFICE PARK FAIRPORT, NY 14450	No Response
DUNN & PEDRO CPAS PC 229 EMPIRE BLVD ROCHESTER, NY 14609	No Response

BIDDER	DATE RECEIVED
DWORKIN NEWMAN & DWORKIN 2042 CENTRAL PARK AVE YONKERS, NY 10710	No Response
ECKHARDT ROBERT J & COMPANY PC 1 HUNTINGTON QUAD REAR MELVILLE, NY 11747	No Response
EISMAN ZUCKER KLEIN & RUTTENBERG 120 BLOOMINGDALE RD # 4799 WHITE PLAINS, NY 10605	No Response
EISNER RICHARD A COMPANY INC. 270 SPAGNOLI RD MELVILLE, NY 11747	No Response
ELDREDGE FOX & PORRETTI LLP 60 MAIN ST BROCKPORT, NY 14420	No Response
ELDREDGE FOX & PORRETTI CPA PC 8025 RIDGE RD W BROCKPORT, NY 14420	No Response
ELDREDGE FOX & PORRETTI LLP 180 CANAL VIEW BLVD STE 1000 ROCHESTER, NY 14623	No Response
ELETTO & SANTELLA ASSOCIATES INC CPA 75 N CENTRAL AVE ELMSFORD, NY 10523	No Response
ERNST & YOUNG LLP 50 FOUNTAIN PLZ BUFFALO, NY 14202	NO BID
ERNST & YOUNG LLP 830 BAUSCH AND LOMB PL ROCHESTER, NY 14604	No Response
ERNST & YOUNG LLP 1 MONY PLZ SYRACUSE, NY 13202	No Response
ESSERMAN & PELTER LLP 141 WASHINGTON AVENUE ENDICOTT, NY 13760	No Response

BIDDER	DATE RECEIVED
EVANS & BENNETT LLP 135 DEWITT ST SYRACUSE, NY 13203	No Response
F D R BOOKKEEPING 4745 BROADWAY DEPEW, NY 14043	No Response
F RETACCO & COMPANY 22 VERNON DR SCARSDALE, NY 10583	No Response
FAIRWAY ACCTNG INC. 84 BUSINESS PARK DR ARMONK, NY 10504	No Response
FECTEAU & COMPANY PLLC 4 ATRIUM DR ALBANY, NY 12205	No Response
FEELEY BONAVENTURA & HYZY 5695 MAIN ST BUFFALO, NY 14221	No Response
FEIDEN & GREENBERG 930 ALBANY SHAKER RD LATHAM, NY 12110	No Response
FELDMAN & FELDMAN 150 BROADHOLLW RD STE 2755 MELVILLE, NY 11747	No Response
FELDMAN & COMPANY 1776 E JERICHO TPKE HUNTINGTON, NY 11743	No Response
FERDINAND & ASSOCIATES 32 5 TH AVENUE BROOKLYN, NY 11217	No Response
FERRARO & HAUSER LLP 50 DYKE RD BUFFALO, NY 14224	NO BID
FERRERA DESTAFANO & CAPORUSSO CPAS PC 900 ROUTE 111 ISLANDIA, NY 11749	No Response

BIDDER	DATE RECEIVED
FIDDLER & COMPANY LLC 501 JOHN JAMES AUDUBON PKWY BUFFALO, NY 14228	No Response
FINE CILIBERTI & DIPIETRO LIMITED 5 W MAIN ST ELMSFORD, NY 10523	No Response
FINGERMAN & MACKE CPA 175 COMMERCE DR HAUPPAUGE, NY 11788	No Response
FIRLEY MORAN FREER & EASSA CPA PC 100 CLINTON ST FAYETTEVILLE, NY 13066	No Response
FOSTER ASSOCIATES CPA 4708 CHURCH AVENUE BROOKLYN, NY 11203	No Response
FOX & COMPANY 810 SHERIDAN DR TONAWANDA, NY 14150	NO BID
FRANK MAURICE & COMPANY 96 MIDLAND AVE RYE, NY 10580	No Response
FREED MAXICK & BATTAGLIA PC 420 MAIN ST BUFFALO, NY 14202	No Response
FRIEDMAN & FRIEDMAN 1160 E JERICHO TPKE HUNTINGTON, NY 11743	No Response
FUST CHARLES CHAMBERS LLP 5786 WIDEWATERS PKWY SYRACUSE, NY 13214	No Response
GAINES KRINER ELLIOTT LLP 245 MAIN ST EAST AURORA, NY 14052	No Response
GANES KRINER ELLIOT LLP 8685 SHERIDAN DR BUFFALO, NY 14221	No Response

BIDDER	DATE RECEIVED
GANTRESS & SRODA LLP 150 ESSJAY RD STE 206 BUFFALO, NY 14221	No Response
GARCIA DANIEL J INC. 205 SMITHTOWN BLVD NESCONSET, NY 11767	No Response
GARDENER AND GARDENER CPAS 734 WALT WHITMAN RD MELVILLE, NY 11747	No Response
GARY RESKA & ASSOCIATES 204 EAST 84 TH STREET NEW YORK, NY 10028	No Response
GASPARI & ASSOCIATES 670 POST ROAD SCARSDALE, NY 10583	No Response
GASPARI & ASSOCIATES CPA PC 670 POST RD SCARSDALE, NY 10583	No Response
GATESIDE CORPORATION 55 THEODORE FREMD AVE RYE, NY 10580	No Response
GELFAND RENNERT & FELDMAN 360 HAMILTON AVE WHITE PLAINS, NY 10601	No Response
GENERAL ACCOUNTING SERV 175 WEST 93 NEW YORK, NY 10025	No Response
GEORGE J GREENE JR & COMPANY 369 E MAIN ST STE 8 EAST ISLIP, NY 11730	No Response
GERACI ACCOUNTING SVCS 7701 18 TH AVENUE BROOKLYN, NY 11214	No Response
GETTELSON BERNSTEIN & CHUCALA 20 CEDAR ST STE 1088 NEW ROCHELLE, NY 10801	No Response

BIDDER	DATE RECEIVED
GIFFUNI & YOUNG CPAS PC 490 ROUTE 111 # 4112 HAUPPAUGE, NY 11788	No Response
GILL R J & COMPANY 256 MAIN STREET NORTHPORT, NY 11768	No Response
GIQUINTO & COMPANY CPA TUTHILL LN REMSENBURG, NY 11960	No Response
GLADOWSKY & GLADOWSKY 18 MANOR RD SMITHTOWN, NY 11787	No Response
GLASSBERG AND MERMER CPAS PC 37 SAW MILL RIVER RD STE 1 HAWTHORNE, NY 10532	No Response
GLEMAN & DEVITO CPA PC 4250 VETERANS MEMORIAL HWY HOLBROOK, NY 11741	No Response
GOLDMAN & FRANCIOSA 100 N CENTRAL AVE HARTSDALE, NY 10530	No Response
GOLDSTEIN GLATMAN & FITONUK 150 BROADHOLLOW RD STE 203 MELVILLE, NY 11747	No Response
GOULD & SWANSON PC 424 MAIN ST RM 1800 BUFFALO, NY 14202	NO BID
GRABENSTATTER & COMPANY CPA PC 5830 MAIN ST BUFFALO, NY 14221	No Response
GRANA & TEIBEL CPA PC 300 CORPORATE PKWY BUFFALO, NY 14226	No Response
GREEN & SEIFTER ATTORNEYS PLLC 1 LINCOLN CTR #9 SYRACUSE, NY 13202	NO BID

BIDDER	DATE RECEIVED
GREENBAUM SAIGER & KASDIN PC 190 OFFICE PARK WAY PITTSFORD, NY 14534	No Response
GREENBERG M & ASSOCS INC. 8555 MAIN ST STE 741 BUFFALO, NY 14221	No Response
GREENDYKE & ASSOCIATES CPAS 110 LINDEN OAKS STE C ROCHESTER, NY 14625	No Response
GREENE & COMPANY LLP 445 BROADHOLLOW RD MELVILLE, NY 11747	No Response
GRIMALDI & NELKIN CPAS PLLC 650 JAMES ST SYRACUSE, NY 13203	No Response
GROGAN & STUFFLEBEAM CPA 678 TROY SCHENECTADY RD LATHAM, NY 12110	No Response
GROSS FIGURES ACCOUNTING & TAX SERVICES 113 BEEKMAN AVE MOUNT VERNON, NY 10553	No Response
GROSSMAN & GROSSMAN LLP 4 EXECUTIVE PARK DR ALBANY, NY 12203	No Response
GRUBMAN ASSOCIATES OF EST HAMPTON CPAS PC 116 MONTAUK HWY EAST HAMPTON, NY 11937	No Response
GRYMIN & JAUFMANN PC 101 SULLYS TRI PITTSFORD, NY 14534	No Response
GS GARRITANO & ASSOCIATES CPAS 515 JOHNSON AVE BOHEMIA, NY 11716	No Response
GUSTAFSON & COMPANY CPAS 2249 STATE ROUTE 5 UTICA, NY 13502	No Response

BIDDER	DATE RECEIVED
H B M AND COMPANY 1345 MOTOR PKWY ISLANDIA, NY 11749	No Response
HADLEY & COMPANY 241 MAIN ST STE 100 BUFFALO, NY 14203	No Response
HAFT DOUGHERCY & CONNELL 425 BROADHOLLOW RD MELVILLE, NY 11747	No Response
HAGGERTY & MCGARBY CPA PC 6 GREENWOOD DR EAST GREENBUSH, NY 12061	No Response
HAMILTON & ROSE CPAS 110 EAST 42 ND STREET LBBY NEW YORK, NY 11354	No Response
HAN YOUNG ACCOUNTING 3925 UNION STREET FLUSHING, NY 11354	No Response
HARRIS ACCOUNTING & MANAGEMENT SERVICES 2384 ADAM CLAYTON POWELL NEW YORK, NY 10030	No Response
HARVAZINSKI & MONTANYE LLP 21 EVERETT RD ALBANY, NY 12205	No Response
HARVEY GINSBERG & COMPANY PC 555 PLEASANTVILLE RD BRIARCLIFF MANOR, NY 10510	No Response
HEBEN & COMPANY 120 WAPPANOCCA AVE # AN RYE, NY 10580	No Response
HECHT CHARLES & COMPANY 399 KNOLLWOOD RD WHITE PLAINS, NY 10603	No Response
HECKLER & OKEEFE PC 20 KATONAH AVE KATONAH, NY 10536	No Response

BIDDER	DATE RECEIVED
HEMISPHERE ASSOCIATED 7 HIGH ST HUNTINGTON, NY 11743	No Response
HIRSHFIELD & KANTOR 534 BROADHOLLOW RD MELVILLE, NY 11747	No Response
HOFFMAN & BENTOVIM CPA 6500 JERICHO TPKE COMMACK, NY 11725	No Response
HORAN MARTELLO & MORRONE PC 527 TOWNLINE ROAD HAUPPAUGE, NY 11788	No Response
HORN KEN & ASSOCS 190 DELAWARE ST TONAWANDA, NY 14150	No Response
HOUSMAN & BLOCH 45 KNOLLWOOD RD STE 55 ELMSFORD, NY 10523	No Response
HUFSMITH & ASSOCIATES CPAS 24 GROVE ST PITTSFORD, NY 14534	No Response
HULSE & COMPANY CPA PC 1910 NEW YORK AVE HUNTINGTON STATION, NY 11746	No Response
HULTMAN JAMES CPA & COMPANY 5500 MAIN ST BUFFALO, NY 14221	No Response
HUNTING ROSE & WINGATE 20 MAIN ST FRNT EAST HAMPTON, NY 11937	No Response
INSERO KASPERSKI CIACCIA & COMPANY PC 100 CHESTNUT ST STE 1500 ROCHESTER, NY 14604	No Response
ISRAELOFF TRATTNER & CO PC 350 5 TH AVENUE SUITE 1000 NEW YORK, NY 10118	NO BID

BIDDER	DATE RECEIVED
J & J ENTERPRISES 10 FISK PL MOUNT VERNON, NY 10550	No Response
J.P. ASSOCIATES INC. 40 N DIVISION ST PEEKSKILL, NY 10566	No Response
JAMES P. KING & ASSOCIATES 1239 N COUNTRY RD STONY BROOK, NY 11790	No Response
JFS ACCOUNTING SERVICES 423 NEW KARNER RD ALBANY, NY 12205	No Response
JOHNSON & MEYER CPAS LLP 155 W CARVER ST HUNTINGTON, NY 11743	No Response
JOHNSON LAUDER & SAVIDGE 2 COURT STREET BINGHAMTON, NY 13901	No Response
JONAS & WELSCH 312 LAKE AVE SAINT JAMES, NY 11780	No Response
JONES & LITTLE 86 W MAIN ST EAST ISLIP, NY 11730	NO BID
JONES & LITTLE CPAS PC 186 W MONTAUK HWY STE D3 HAMPTON BAYS, NY 11946	No Response
JONES & GOLD ASSOCIATES INC 250 WEST 57 TH STREET, SUITE 532 NEW YORK, NY 10107	No Response
JORDAN & SWEENEY PC 5 HILLS LNDG TROY, NY 12180	No Response
JORDAN ASSOCIATES 1 WEST 34 TH STREET LBBY NEW YORK, NY 10001	No Response

BIDDER	DATE RECEIVED
JOYCE & COMPANY CPAS LLC 100 COLLEGE PKWY BUFFALO, NY 14221	No Response
JP BRYAN COMPANY CPAS PC 709 WESTCHESTER AVE WEST HARRISON, NY 10604	No Response
JULIAN SALVADORE J & ASSOCIATES 2301 COUNTRY CLUB ROAD ENDICOTT, NY 13760	No Response
KANE & SABO 5225 SHERIDAN DR BUFFALO, NY 14221	No Response
KANE BOWLES & MOORE PC 209 2 ND ST STE 44 LIVERPOOL, NY 13088	NO BID
KANTER & LEVENBERG 52 BROADWAY GREENLAWN, NY 11740	No Response
KAPLAN ANDREW M MANAGEMENT CONSULTANTS INC. 999 WALT WHITMAN RD MELVILLE, NY 11747	No Response
KARP ACKERMAN SKABOWSKI & HOGAN PC 7 SOUTHWOODS BLVD ALBANY, NY 12211	No Response
KASS & JAFFE 1025 WESTCHESTER AVE WEST HARRISON, NY 10604	No Response
KATZ & KOUTSANTANOU PC 66 SOUTH TYSON AVENUE FLORAL PARK, NY 11001	No Response
KAUFMAN & PAVESI CPA PC 1055 SAW MILL RIVER RD ARDSLEY, NY 10502	No Response
KEEVILY SPERO WHITELAW INC. 703 BURTH PL	No Response

BIDDER	DATE RECEIVED
UTICA, NY 13502	
KERN & KERN 217 SURREY CT VOORHEESVILLE, NY 12186	No Response
KESSLER & LISCIA 910 MIDDLE COUNTRY RD SELDEN, NY 11784	No Response
KESTENBAUM & GERSHENOFF 399 KNOLLWOOD RD WHITE PLAINS, NY 10603	No Response
KILGANNON FUREY & DUFEK 1 JOHN ST BABYLON, NY 11702	No Response
KING & ASSOCIATES CPA PC 320 CARLETON AVE CENTRAL ISLIP, NY 11722	No Response
KLAUS SIEBERT & COMPANY PC 16 N MAIN ST PITTSFORD, NY 14534	No Response
KLOC & COMPANY LLP 2560 WALDEN AVE BUFFALO, NY 14225	No Response
KLOC & COMPANY LLP 1161 MARYVALE DR BUFFALO, NY 14225	No Response
KMPG LLP 265 CLINTON SQ ROCHESTER, NY 14604	No Response
KOAGEL & VINCENTINI 2010 W GENESEE ST SYRACUSE, NY 13219	No Response
KPMG LLP 515 BROADWAY ALBANY, NY 12207	6/21/06

BIDDER	DATE RECEIVED
KPMG LLP 1305 WALT WHITMAN RD MELVILLE, NY 11747	No Response
KPMG LIP - NEW YORK OFFICE 345 PARK AVENUE NEW YORK, NY 10154	No Response
KR STAPLES & COMPANY INC. 82 MONTAUK HWY AMITYVILLE, NY 11701	No Response
KRAUS & BARONE CPAS PC 6701 MANLIUS CENTER RD EAST SYRACUSE, NY 13057	No Response
KREITZMAN & KREITZMAN 898 VETERANS HWY HAUPPAUGE, NY 11788	No Response
KRONER & GAMBLE LLP 1 WASHINGTON ST S ROCHESTER, NY 14614	No Response
KRUTH STEIN SQUADRITO & LIBERMAN LLP 401 N SALINA ST SYRACUSE, NY 13203	NO BID
KUMP ASSOCIATES COPA PC 11 SMITHTOWN BYP HAUPPAUGE, NY 11788	No Response
KWEIT MANTELL & COMPANY CPA 534 BROADHOLLOW RD STE 3000 MELVILLE, NY 11747	No Response
LAMARCO BARON & ORBUCH CPA 353 VETERANS MEMORIAL HWY COMMACK, NY 11725	No Response
LAMBRIDES LAMOS MOULTHROP COMPANY CPA 81 LARKFIELD RD EAST NORTHPORT, NY 11731	No Response
LANDAU ARONLD FUSCO & LAUFER LLP 85 E HOFFMAN AVE # 572 LINDENHURST, NY 11757	No Response

BIDDER	DATE RECEIVED
LARKIN & GIBBS 2399 SWEET HOME RD BUFFALO, NY 14228	No Response
LARRY HELLER & ASSOCIATES 445 BROADHOLLOW RD STE 3900 MELVILLE, NY 11747	No Response
LDP PA ACCOUNTING 706 N SALINA ST STE 33 SYRACUSE, NY 13208	No Response
LEDGERPLUS 3505 HILL BLVD YORKTOWN HEIGHTS, NY 10598	No Response
LEHMAN NEWMAN & FLYNN CPA 225 WEST 34 TH STREET NEW YORK, NY 10122	No Response
LEITGEB & VITELLI LLP 235 BROOKSIDE DR HAUPPAUGE, NY 11788	No Response
LEMONDA AND ASSOCIATES 11775 MAIN RD MATTUCK, NY 11952	No Response
LEON TARLOWE & SAPER 350 5 TH AVENUE NEW YORK, NY 10118	No Response
LEONE MELCHIOR ACCOUNTANTS 42 HIGH ST HUNTINGTON, NY 11743	No Response
LERNER SIPKIN & CO CPAS 132 NASSAU STREET NEW YORK, NY 10038	No Response
LEVEN & COMPANY 35 BARNES RD OSSINING, NY 10562	No Response
LEVINE ELI & CO CPA ACCOUNTING & ALL TAX MATTERS 27 UNION SQUARE WEST, SUITE 407	No Response

BIDDER	DATE RECEIVED
NEW YORK, NY 10003	
LEVINE & PRINCE CPA 21 EAST 40 TH STREET NEW YORK 10016	No Response
LIZ BUCHANEN & COMPANY 1455 BURNETT AVE SYRACUSE, NY 13206	No Response
LOGUIDICE & KAMIDE CPAS PLLC 580 S SALINA ST STE 580 SYRACUSE, NY 13224	No Response
LONG ISLAND SVCE COMPANY 369 E MAIN ST STE 13 EAST ISLIP, NY 11730	No Response
LOOP ENTERTAINMENT GROUP INC. 255 MAIN ST HUNTINGTON, NY 11743	No Response
LOTIERZO ASSOCIATES PC 10 MITCHELL RD WESTHAMPTON BEACH, NY 11978	No Response
LUBBE & HOSEY CPAS PC 501 NEW KARNER RD ALBANY, NY 12205	No Response
LUCAS TUCKER & COMPANY 105 STEVENS AVE MOUNT VERNON, NY 10550	No Response
LUCERNONI SCHULZ & COMPANY LLP 537 FRANKLIN ST BUFFALO, NY 14202	No Response
LUMSDEN & MCCORMICK LLP 403 MAIN ST STE 5200 BUFFALO, NY 14203	No Response
LUTZ CICHY SELIG & ZERONDA 33 CENTURY HILL DR LATHAM, NY 12110	No Response
M GROUP 222 BLOOMINGDALE RD STE 4000	No Response

BIDDER	DATE RECEIVED
WHITE PLAINS, NY 10605	
M J SANFILIPPO & ASSOCS 2 ROOSEVELT AVE PORT JEFFERSON STATION, NY 11776	No Response
MABE & MCCARTHY 4 NEW KING ST WEST HARRISON, NY 10604	No Response
MAGNUSSON ACCOUNTING SERVICE 11 JONES RD SAUQUOIT, NY 13456	No Response
MAILLARD & MAILLARD 1 ROOSEVELT AVE PORT JEFFERSON STATION, NY 11776	No Response
MALANE & SODERLUND 1 BARKER AVE WHITE PLAINS, NY 10601	No Response
MALGARINOS TS & COMPANY 30 BROADWAY PLEASANTVILLE, NY 10570	No Response
MANZI & PINO CPA PC 1895 WALT WHITMAN RD MELVILLE, NY 11747	No Response
MARCIANTE & LEFAVI CPAS PC 18 MARKET ST CENTEREACH, NY 11720	No Response
MARDEN HARRISON & KREUTER CPA PC 931 WALT WHITMAN RD MELVILLE, NY 11747	No Response
MARDEN HARRISON & KREUTER CPA PC 1311 MAMARONECK AVE WHITE PLAINS, NY 10605	No Response
MARINO & BERNER 55 1 ST AVE KINGS PARK, NY 11754	No Response
MARKOWITZ FENELON & BANK LLP 300 HAMPTON RD	No Response

BIDDER	DATE RECEIVED
SOUTHAMPTON, NY 11968	
MARKOWITZ FENELON & BANK LLP 30 PARK PL # 2048 EAST HAMPTON, NY 11937	No Response
MARSHALL GRANGER & COMPANY LLP 1 BRYAM BROOK PL ARMONK, NY 10504	No Response
MARTINI BENISATTO & REINFURT LIMITED 1 HUNTINGTON QUAD MELVILLE, NY 11747	No Response
MARVIN F. POER & COMPANY 350 5 TH AVENUE NEW YORK, NY 10118	No Response
MARVIN & COMPANY PC 11 BRITISH AMERICAN BLVD, STE 11 LATHAM, NY 12110	NO BID
MASON BENZ & ATKINSON LLP 3605 EGGERT RD ORCHARD PARK, NY 14127	No Response
MAYER & COMPANY 100A E JEFRYN BLVD STE A DEER PARK, NY 11729	No Response
MCGUIRE & COMPANY LLP 48 NESCONSET HWY PORT JEFFERSON STATION, NY 11776	NO BID
MEJIA TIRADO & ASSOCIATES INC 4470 BROADWAY, SUITE 2 NEW YORK, NY 10040	No Response
MENGEL METZGER BARR & COMPANY LLP 100 CHESTNUT ST STE 1200 ROCHESTER, NY 14604	No Response
MERCER R A & COMPANY PC 325 S CASCADE DR SPRINGVILLE, NY 14141	No Response
MERL & CIRIGLIANO LLP	No Response

BIDDER	DATE RECEIVED
50 ROUTE 111 SMITHTOWN, NY 11787	
MH ACCOUNTING SVCE 3010 WESTCHESTER AVE PURCHASE, NY 10577	No Response
MICHAEL MARX & COMPANY 8 JOHN WALSH BLVD PEEKSKILL, NY 10566	No Response
MILLER LILLY & PEARCE 45 RESEARCH WAY EAST SETAUKET, NY 11733	No Response
MILLER FINANCIAL SERVICES 116 HARRY L. DR JOHNSON CITY, NY 13790	No Response
MINA ROSE & COMPANY LLP 555 BROADHOLLOW RD MELVILLE, NY 11747	NO BID
MINGIONE & ASSOCIATES CPA PC 1 BRYAM BROOK PL ARMONK, NY 10504	No Response
MIRABELLA & SMITH LLP 150 ALLENS CREEK RD ROCHESTER, NY 14618	No Response
MITCHELL & TITUS LLP 1 BATTERY PARK PLAZA NEW YORK, NY 10004	NO BID
MKC ASSOCIATES INC. 11 MARY LU DR HOLTSVILLE, NY 11742	No Response
MONDORF & FENWICK PLLC 523 COLUMBIA DRIVE JOHNSON CITY, NY 13790	NO BID
MONTALTO & HOTTLE LLP CPA 200 SUMMIT LAKE DR VALHALLA, NY 10595	No Response
MORETT & SEIV	

BIDDER	DATE RECEIVED
209 SPRING RD HUNTINGTON, NY 11743	No Response
MORGAN BEER & WAYNE CPA PC 345 DICK RD DEPEW, NY 14043	No Response
MORGAN AND ARMENIA 1207 DELAWARE AVE BUFFALO, NY 14209	No Response
MORREALE & TUTSKA 3620 HARLEM RD BUFFALO, NY 14215	No Response
MOSCATO FRALEY & COMPANY CPA 360 DELAWARE AVE BUFFALO, NY 14202	No Response
MOSES & ASSOCS 7 WATKINS PL NEW ROCHELLE, NY 10801	No Response
MOTTEL & KIUGE LLC 525 N BROADWAY WHITE PLAINS, NY 10603	No Response
MURRAY MCDONALD & COMPANY 349 W. COMMERCIAL ST EAST ROCHESTER, NY 14445	No Response
NACCA & CAPIZZI LLP 2430 RIDGEWAY AVE ROCHESTER, NY 14626	No Response
NATELLI & MANIOCI CPA PC 824 RIDGE RD E ROCHESTER, NY 14621	No Response
NATHAN & ROCCAMO CPA=S 9820 METROPOLITAN AVENUE FOREST HILLS, NY 11375	No Response
NELSON MAYOKA & COMPANY 7 HIGH STREET HUNTINGTON, NY 11743	No Response
NHAN & COMPANY CPA LLC	

BIDDER	DATE RECEIVED
30 WATERVLIET AVE ALBANY, NY 12206	No Response
NHAN & COMPANY LLC 50 COLVIN AVE ALBANY, NY 12206	No Response
NICKI JOHN INC. 23 SUMMERSWEET DR MIDDLE ISLAND, NY 11953	No Response
NOONAN & JEWELL 3115 SOUTHWESTERN BLVD ORCHARD PARK, NY 14127	No Response
NOWICKI & COMPANY CPA LLP 3198 UNION RD BUFFALO, NY 14227	No Response
NUSSBAUM YATES & WOLPOW PC 445 BROADHOLLOW RD MELVILLE, NY 11747	No Response
NY SOCIETY OF INDEPENDENT ACCOUNTANTS 509 WESTCHESTER AVE PORT CHESTER, NY 10573	No Response
O=KEEFE ASSOCIATES INC. 6 MAIDEN LANE NEW YORK, NY 10038	No Response
OCONNOR DAVIES MUNNS & DOBBINS 500 MAMARONECK AVE HARRISON, NY 10528	No Response
OHAGAN FINANCIAL MANAGEMENT 28 EDGEMONT RD KATONAH, NY 10536	No Response
OKOJIE & ASSOCIATES INC. 1738 A PITKIN AVE. BROOKLYN, NY 11212	No Response
OLCESE GROUP INC. 109-16 CORONA AVE. CORONA, NY 11368	No Response
ONEILL & NOEL	

BIDDER	DATE RECEIVED
427 BEDFORD RD PLEASANTVILLE, NY 10570	No Response
PADOLF FREDERICK E & COMPANY 19 CLINTON AVE PLEASANTVILLE, NY 10570	No Response
PALDINO & COMPANY 2500 WESTCHESTER AVE PURCHASE, NY 10577	No Response
PALISADES HUDSON FINANCIAL GROUP LLC 2 OVERHILL RD SCARSDALE, NY 10583	No Response
PALMETTO MOLLO MOLINARO & SCIACCA LLP 91 BROADHOLLOW RD MELVILLE, NY 11747	No Response
PAOLICELLI & VIGNA 231 MAIN STREET EASTCHESTER, NY 10709	No Response
PAPPAS & COMPANY 3 RENSSELAER DR COMMACK, NY 11725	No Response
PARKER & PARKER CPAS PC 150 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
PAULUS & COMPANY 49 BUFFALO ST HAMBURG, NY 14075	No Response
PEARE & HELLER CPA 525 TOWNLINE RD HAUPPAUGE, NY 11788	No Response
PEGG & PEGG 10 FOX MEADOW ROAD SCARSDALE, NY 10583	No Response
PELLEGRINO & SHERWIN 22 SAW MILL RIVER RD HAWTHORNE, NY 10532	No Response
PERETZ RESNICK & COMPANY LLP	No Response

BIDDER	DATE RECEIVED
30 S BROADWAY TARRYTOWN, NY 10591	
PERL & ASCH 3010 WESTCHESTER AVE PURCHASE, NY 10577	No Response
PERLMAN SCHLEIFER & PERRONE 368 VETERANS MEMORIAL HWY COMMACK, NY 11725	No Response
PETERS & ASSOC 716 JAMES ST STE 101 SYRACUSE, NY 13203	No Response
PETERSON OWEN & COMPANY 399 ROUTE 109 WEST BABYLON, NY 11704	No Response
PETRELLA & PETRELLA LLP 2701 CULVER RD ROCHESTER, NY 14622	No Response
PETTI & COMPANY CPAS PC 90 KING AVE YONKERS, NY 10704	No Response
PHILIPPS AND BROOKS CPAS PC 76 RILEY ST EAST AURORA, NY 14052	No Response
PHILLIPS AND BROOKS CPAS PC 87 MAIN ST AKRON, NY 14001	No Response
PIAKER & LYONS 572 S SALINA ST SYRACUSE, NY 13202	No Response
PICCIRILLO & LAMONT LLP 181 W MAIN ST BABYLON, NY 11702	No Response
PILOTTI CUNZIO ASSOCS 84 BUSINESS PARK DR ARMONK, NY 10504	No Response
PIRRO ANTHONY G CPA PC	

BIDDER	DATE RECEIVED
700 POST RD STE 33 SCARSDALE, NY 10583	No Response
PIRRONE ACCOUNTING CPA PLLC 3055 SOUTHWESTERN BLVD ORCHARD PARK, NY 14127	No Response
PLATT BARTH ELSON & STEINMAN 660 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
PLESSER AND COMPANY INC. 270 MORTON AVE ALBANY, NY 12209	No Response
PLOSS C JERRY & COMPANY 111 BOWMAN AVE PORT CHESTER, NY 10573	No Response
POLAND SHIRLEY M ASSOCIATES 9307 STATE ROUTE 365 HOLLAND PATENT, NY 13354	No Response
POLLAN MAUNER & WESS CPA 888 VETERANS HWY HAUPPAUGE, NY 11788	No Response
POLLAN MAUNER & WESS 4 W RED OAK LN WEST HARRISON, NY 10604	No Response
POMPO FJ & COMPANY 120 E WASHINGTON ST SYRACUSE, NY 13202	No Response
POSTGATE & COMPANY CPAS & CONSULTANTS 100 OFFICE PARK WAY PITTSFORD, NY 14534	No Response
PRICE WECHSELBLATT & COMPANY 470 MAMARONECK AVE WHITE PLAINS, NY 10605	No Response
PRICewaterhouse COOPERS 401 BROADHOLLOW RD MELVILLE, NY 11747	No Response
PRICewaterhouseCOOPERS LLP	

BIDDER	DATE RECEIVED
1 LINCOLN CTR SYRACUSE, NY 13202	No Response
PRICewaterhouseCOOPERS LLP 80 STATE ST ALBANY, NY 12207	NO BID
PRICewaterhouseCOOPERS LLP 225 BROADHOLLOW RD MELVILLE, NY 11747	No Response
PRICewaterhouseCOOPERS LLP 1 HSBC CTR STE 3600 BUFFALO, NY 14203	No Response
PRIME ACCOUNTING SERVICE, INC. 217-01 131 ST AVENUE SPRINGFIELD GARDENS, NY 11413	No Response
PRITSIOLAS & LATROPOL CPA 3651 BELL BOULEVARD BAYSIDE, NY 11361	No Response
PROVVIDENZA & WRIGHT CPAS LLC 255 WOODCLIFF DR FAIRPORT, NY 14450	No Response
PRYBA TOBIN & COMPANY CPAS 40 BRITISH AMERICAN BLVD LATHAM, NY 12110	NO BID
PRYOR & ROMANO CPA 363 WESTCHESTER AVE PORT CHESTER, NY 10573	No Response
PUGLISI MIDLER MOORE & COMPANY LIMITED 11 NEW KING ST WEST HARRISON, NY 10604	No Response
PULLANO ACCOUNTING COMPANY 2316 JAMES ST SYRACUSE, NY 13206	No Response
QUANTUM ADVISORS CORPORATION 646 MAIN ST PORT JEFFERSON, NY 11777	No Response
R C ZAMORA & COMPANY	

BIDDER	DATE RECEIVED
186 CORTLAND ST TARRYTOWN, NY 10591	No Response
RA MERCER & COMPANY PC 6455 LAKE AVE ORCHARD PARK, NY 14127	No Response
RABIN & RABIN CPA PC 220 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
RASKIN & RASKIN 52 ELM ST # 417 HUNTINGTON, NY 11743	No Response
RATAFIA & COMPANY 120 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
REDA & COMPANY 525 N BROADWAY WHITE PLAINS, NY 10603	No Response
REHMAN & STOCK 10 S OCEAN AVE PATCHOGUE, NY 11772	No Response
REHN & FORE 286 MAIN ST EAST SETAUKET, NY 11733	NO BID
RENDA FINANCIAL 525 AERO DR BUFFALO, NY 14225	No Response
RENDA RENDA ACCOUNTANTS & AUDITORS 525 AERO DR BUFFALO, NY 14225	No Response
RESNICK & NEWMAN 580 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
RICHTER & COMPANY LLP 427 NEW KARNER RD ALBANY, NY 12205	No Response
RIFKIN & LUBCHER CPAS	

BIDDER	DATE RECEIVED
477 MADISON AVENUE NEW YORK, NY 10022	No Response
RIZZI SCHWARTZ & TARASKAS LLP 65 N OCEAN AVE PATCHOGUE, NY 11772	No Response
RJ FINANCIAL ASSOCIATES 6265 SHERIDAN DR BUFFALO, NY 14221	No Response
ROBINSON ASSOCIATES 2001 PALMER AVE STE 2011 LARCHMONT, NY 10538	No Response
ROJEK & COMPANY 760 MILLERSPORT HWY BUFFALO, NY 14226	No Response
ROJEK & ASSOCIATES 852 KENMORE AVE BUFFALO, NY 14216	No Response
ROMANZO & COMPANY LLC 401 NEW KARNER RD ALBANY, NY 12205	No Response
ROSE & ASSOCIATES LLP 445 BROADHOLLOW RD MELVILLE, NY 11747	No Response
ROSNER & COHEN 5 BOONE STREET STATEN ISLAND, NY 10314	No Response
ROTENBERG & COMPANY 1870 WINTON RD S ROCHESTER, NY 14618	No Response
ROTHMAN & ROTHMAN 31 OAK ST PATCHOGUE, NY 11772	No Response
ROTHSCHILD TOPAL MILLER AND KRAFT 14 PENN PLAZA SUITE 1910 NEW YORK, NY 10122	No Response
ROYAL CROWN SERVICES INC.	

BIDDER	DATE RECEIVED
620 FLATBUSH AVENUE BROOKLYN, NY 11225	No Response
ROYAL ALLICANE ASSOCIATES 13509 CROSSBAY BOULEVARD OZONE PARK, NY 11417	No Response
ROZEL & ASSOCIATES CPA PC 2502 86 TH STREET BROOKLYN, NY 11214	No Response
RUMORE NAGY & SIRO LLP 384 LARKFIELD RD STE 11 EAST NORTHPORT, NY 11731	No Response
S B MUKHERJEE COMPANY 2043 SAW MILL RIVER RD YORKTOWN HEIGHTS, NY 10598	No Response
S P COOPER & COMPANY 31 CENTURY TRL HARRISON, NY 10528	No Response
S HARTMANN & COMPANY INC. 821 W JERICHO TPKE SMITHTOWN, NY 11787	No Response
SABEL & OPLINGER CPA PC 106 PROSPECT ST SOUTHAMPTON, NY 11968	No Response
SACHER & HART LLC 116 ROUTE 202 SOMERS, NY 10589	No Response
SALSBURY & SENTZ 725 COLUMBIA TPKE EAST GREENBUSH, NY 12061	No Response
SAMUEL COHEN & COMPANY CPA 35 PINELAWN RD MELVILLE, NY 11747	No Response
SAMUEL GOLDWASSER COMPANY 523 FIFTH AVE PELHAM, NY 10803	No Response
SANDS & COMPANY	

BIDDER	DATE RECEIVED
5 5 TH AVE BAY SHORE, NY 11706	No Response
SANOSSIAN SARDIS & COMPANY LLP 700 POST RD SCARSDALE, NY 10583	No Response
SANTORA AMEDEO & COMPANY 83 CALVERT ST HARRISON, NY 10528	No Response
SARDONE ROBINSON & SCHNELL LLC 115 METRO PARK ROCHESTER, NY 14623	No Response
SASSERATH & ZORAIAAN LLP 514 LARKFIELD RD EAST NORTHPORT, NY 11731	No Response
SCHIFFERLI & MARTIN 855 PUBLISHERS PKWY WEBSTER, NY 14580	No Response
SCHIFFMILLER & FLUSS 1983 MARCUS AVENUE NEW HYDE PARK, NY 11042	No Response
SCHILO & QUINONES 406 FULTON ST TROY, NY 12180	No Response
SCHMELKIN & SCHMELKIN 54 BROAD ST W MOUNT VERNON, NY 10552	No Response
SCHNEIDERMAN AND FRIEDMAN CPA 250 WEST 57 TH STREET SUITE 1017 NEW YORK, NY 10107	No Response
SCHNITZER & KONDUB PC 550 MAMARONECK AVE HARRISON, NY 10528	No Response
SCHREINER ROBERT J & COMPANY CPAS PC 21 EVERETT RD EXT ALBANY, NY 12205	No Response
SCHULTHEIS & PANETTIERI LLP	

BIDDER	DATE RECEIVED
210 MARCUS BLVD HAUPPAUGE, NY 11788	No Response
SCHUNK WILSON & COMPANY CPA PC 3980 SHERIDAN DR BUFFALO, NY 14226	No Response
SCORESE & LONGIARU 17 BRETTON RIDGE RD MOUNT KISCO, NY 10549	No Response
SCOTT STACKROW & COMPANY 314 HOOSICK ST TROY, NY 12180	No Response
SEALFON & SIMMS LLP 10 OFFICE PARK WAY PITTSFORD, NY 14534	No Response
SEEGER WEISS LLP 1 WILLIAM STREET LBBY NEW YORK, NY 10004	No Response
SELIGSON & GIANNATTASIO 723 N. BROADWAY WHITE PLAINS, NY 10603	No Response
SEMANCHIN & WETTER 6245 SHERIDAN DR BUFFALO, NY 14221	No Response
SHANAHAN JOSEPH G & COMPANY 240 NORTH AVE NEW ROCHELLE, NE 10801	No Response
SHAPIRO & LOBEL 220 WEST 42 ND STREET NEW YORK, NY 10036	No Response
SHEEHAN & COMPANY PC 165 ORINOCO DR BRIGHTWATERS, NY 11718	No Response
SHELDON GRABER & CO INC. 10-34 166 TH STREET SUITE 3D WHITESTONE, NY 11357	No Response
SHEPPARD ASSOCIATES	

BIDDER	DATE RECEIVED
475 SUNRISE HWY WEST BABYLON, NY 11704	No Response
SHERWOOD WILLIAM S & SONS 1 WOLFS LN PELHAM, NY 10803	No Response
SHIELDS & COMPANY CPAS LLP 23 GREEN ST STE 300 HUNTINGTON, NY 11743	No Response
SHMERLER MAXWELL 7 COMPANY 1 N LEXINGTON AVE FL 55 WHITE PLAINS, NY 10601	No Response
SICILIA & ASSOCIATES PC 2312 BROADWAY SCHENECTADY, NY 12306	No Response
SILVA & DI MARCO LLP 160 MAIN ST SAYVILLE, NY 11782	No Response
SILVER & COMPANY 155 E 55 TH ST SUITE 300B NEW YORK, NY 10022	No Response
SILVER & COMPANY 155 E 55 TH ST SUITE 300B NEW YORK, NY 10022	No Response
SILVER & BRELIA 2001 PALMER AVE LARCHMONT, NY 10538	No Response
SILVERMAN & DI LEO 10 WILCOX AVE CENTER MORICHES, NY 11934	No Response
SILVERMAN & SILVERMAN 401 N SALINA ST SYRACUSE, NY 13203	No Response
SIMPSON KLING QUANRANTILLO & FROSOLONE CPAS 34 PEUQUET PKWY TONAWANDA, NY 14150	No Response
SINI & REEVES, LLP	

BIDDER	DATE RECEIVED
348 ROUTE 25A EAST SETAUKET, NY 11733	No Response
SINOPOLI & SINOPOLI 250 S CLINTON ST SYRACUSE, NY 13202	No Response
SIRCHIA & CUOMO CPAS 6007 FAIR LAKES RD EAST SYRACUSE, NY 13057	No Response
SIRCHIA & CUOMO CPAS PC 500 S SALINA ST STE 310 SYRACUSE, NY 13202	No Response
SKIADAS ERNEST CPA PC 3001 E MAIN STREET ENDICOTT, NY 13760	No Response
SKINNON & FARBER 3690 EXPRESS DR S ISLANDIA, NY 11749	No Response
SKINNON & FABER 373 ROUTE 111 SMITHTOWN, NY 11787	No Response
SKROBACZ & COMPANY CERTIFIED PUBLIC ACCOUNTANTS PC 3635 GENESEE ST BUFFALO, NY 14225	No Response
SLOCUM DEANGELUS & ASSOCIATES PC 974 ALBANY SHAKER RD LATHAM, NY 12110	No Response
SMALLBERG SORKIN & COMPANY CPAS 510 BROADHOLLOW RD MELVILLE, NY 11747	No Response
SOKOLSKI SUTHERLAND & LYONS 803 NIAGARA FALLS BLVD BUFFALO, NY 14226	No Response
SPAR & BOYER 615 BROADWAY HASTINGS ON HUDSON, NY 10706	No Response

BIDDER	DATE RECEIVED
SPENCER STUART & ASSOCIATES 277 PARK AVENUE NEW YORK, NY 10172	No Response
SPERDUTO SPECTOR & COMPANY 15 CHESTER AVE WHITE PLAINS, NY 10601	No Response
SRA & ASSOCIATES 510 BROADHOLLOW RD MELVILLE, NY 11747	No Response
STEVEN MORGANTE CPA & COMPANY 280 N BEDFORD RD MOUNT KISCO, NY 10549	No Response
STIMPFEL & STIMPFEL 234 CHERRY LANE FLORAL PARK, NY 11001	No Response
STOFFEL & COMPANY CPAS PC 31 N. UNION ST SPENCERPORT, NY 14559	No Response
STOLZENBERG FEDERSPIEL & PFEIFER 4600 MAIN ST BUFFALO, NY 14226	No Response
STONE RUSSO & LESSARO LLP 333 WESTCHESTER AVE WEST HARRISON, NY 10604	No Response
STULMAKER KOHN & RICHARDSON LLP 524 BROADWAY ALBANY, NY 12207	No Response
SURICO & ASSOCS 1 HOLLAND AVE WHITE PLAINS, NY 10603	No Response
SWERDLOFF & SERDLOFF 88 DURYE A RD MELVILLE, NY 11747	No Response
SWIANTEK FALBO & MOSCATO 360 DELAWARE AVE BUFFALO, NY 14202	No Response

BIDDER	DATE RECEIVED
SZYMKOWIAK & ASSOCIATES CPA PC 333 INTERNATIONAL DR BUFFALO, NY 14221	No Response
TANTILLO & COMPANY 43 COURT ST BUFFALO, NY 14202	No Response
TEAL BECKER & CHIARAMONTE CPAS PC 7 WASHINGTON SQ ALBANY, NY 12205	No Response
TEDOLDI & ASSOCS 3 WHISPERING WOODS DR SMITHTOWN, NY 11787	No Response
TERANCE GRANT & COMPANY 3959 N BUFFALO ST ORCHARD PARK, NY 14127	No Response
TERRANCE GRANT & COMPANY 25 E MAIN ST SPRINGVILLE, NY 14141	No Response
TESTONE MARSHALL & DISCENZA 432 N FRANKLIN STREET SYRACUSE, NY 13204	No Response
THANEY & ASSOCIATES CPAS PC 2024 W. HENRIETTA RD STE 4B ROCHESTER, NY 14623	No Response
THANEY & ASSOCIATES CPAS PC 60 N MAIN ST BROCKPORT, NY 14420	No Response
THE MATTOLA COMPANY 4 HILLTOP DR NORTH SALEM, NY 10560	No Response
THE KERA COMPANY LLC 150 WHITE PLAINS RD TARRYTOWN, NY 10591	No Response
THE CROSMAN 42 EAST AVE. FAIRPORT, NY 14450	No Response

BIDDER	DATE RECEIVED
THOMPSON & COMPANY 775 PARK AVE HUNTINGTON, NY 11743	No Response
THREE DIMENSIONAL ACCOUNTING SERVICES 167 PARK AVENUE SHIRLEY, NY 11967	No Response
THREE DIMENSIONAL ACCOUNTING SERVICES 167 PARK AVENUE SHIRLEY, NY 11967	No Response
TICE BRUNELL & BAKER CPAS PC 4 EXECUTIVE PARK DR ALBANY, NY 12203	No Response
TOBIN & COMPANY 2001 PALMER AVENUE LARCHMONT, NY 10538	No Response
TORNATORE & COMPANY CPAS PC 6075 E MOLLOY RD SYRACUSE, NY 13211	No Response
TOSKI SCHAEFER & COMPANY PC 555 INTERNATIONAL DR BUFFALO, NY 14221	6/21/06
TRAVERS & COMPANY 905 HARLEM RD BUFFALO, NY 14224	No Response
TRONCONI SEGARRA & HORE LLP 6390 MAIN ST BUFFALO, NY 14221	NO BID
TVERT RONALD M & COMPANY 984 N BROADWAY YONKERS, NY 10701	No Response
U C P A OF GREATER SUFFOLK 61 GEERY AVE HOLBROOK, NY 11741	No Response
VIEIRA SKIADAS & COMPANY LLP 5 LEROY ST BINGHAMTON, NY 13905	No Response

BIDDER	DATE RECEIVED
VINAS & COMPANY CPAS PC 155 ROUTE 109 WEST BABYLON, NY 11704	No Response
WALLIS LOICONO & COOK CPA PC 40 MAIN ST CAMDEN, NY 13316	No Response
WALQUIST & RENODIN PC 284 STATE ST ALBANY, NY 12110	No Response
WEBER & CARDILLO 2525 PALMER AVE NEW ROCHELLE, NY 10801	No Response
WEINSTEIN & ENGLER CPAS PC 357 LARKFIELD RD EAST NORTHPORT, NY 11731	No Response
WEINSTEIN & FORMANEK CPAS PC 141 BOSTON POST RD MAMARONECK, NY 10543	No Response
WEINTRAUB & ASSOCIATES LLP 200 MAMARONECK AVE STE 502 WHITE PLAINS, NY 10601	No Response
WEISBERG LESK & KAMPFER LLP 1776 E JERICHO TPKE HUNTINGTON, NY 11743	No Response
WEISMAN & COMPANY 170 N COUNTRY RD #2235 PORT JEFFERSON, NY 11777	No Response
WEISS & WEISS 111 BROOK ST SCARSDALE, NY 10583	No Response
WEISSNER & BLICK 100 S HIGHLAND AVE OSSINING, NY 10562	No Response
WEISSNER & BLICK 238 N HIGHLAND AVE OSSINING, NY 10562	No Response

BIDDER	DATE RECEIVED
WEISZ & CAPOZZOLI PC 195 SMITHTOWN BLVD NESCONSET, NY 11767	No Response
WHEELER WOTTITZ & PAGAN 271 NORTH AVE NEW ROCHELLE, NY 10801	No Response
WHITTY JOHN P & COMPANY PC 5350 MAIN ST BUFFALO, NY 14221	No Response
WILLIAMS & LOMBARDI 3 CLINTON SQ ALBANY, NY 12207	No Response
WILSON STARK & BASILA 132 MOHAWK ST COHOES, NY 12047	No Response
WINKLER FRED H & COMPANY PC 1004 PRINCETOWN RD STE 33 SCHENECTADY, NY 12306	No Response
WITTLIN CAIN & DRY 6653 MAIN ST BUFFALO, NY 14221	No Response
WOJESKI & COMPANY 75 TROY RD EAST GREENBUSH, NY 12061	No Response
WOLF MARYLES & ASSOCIATES LLC 220 EAST 42 ND STREET NEW YORK, NY 10017	No Response
WOLOSHEN & HERMAN CPA 853 BROADWAY SUITE 1101 NEW YORK, NY 10003	No Response
WOOD & COMPANY CPAS PC 349 W. COMMERCIAL ST EAST ROCHESTER, NY 14445	No Response
XENERGY 1151 PITTSFORD VICTOR RD PITTSFORD, NY 14534	No Response

BIDDER	DATE RECEIVED
YEBOA & LAWRENCE CPA LLP 629 FIFTH AVE PELHAM, NY 10803	No Response
YOUNG & COMPANY CPAS LLP 2829 W. HENRIETTA RD ROCHESTER, NY 14623	NO BID
ZALK & ZALK 44 ELM ST HUNTINGTON, NY 11743	No Response
ZALUCKI & HALSTEAD 230 STATE ST SCHENECTADY, NY 12305	No Response
ZINMAN FIORETTI & COMPANY 2 BYRAM BROOK PL ARMONK, NY 10504	No Response



STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

ELIOT SPITZER
Attorney General

Sylvia B. Hamer
Executive Director for Administration

**NOTICE OF REQUEST OF PROPOSALS
PROFESSIONAL AUDITING SERVICES (C101402)**

TO ALL CONCERNED:

The New York State Office of the Attorney General (OAG) seeks to enter into a contract with a qualified public accounting firm to perform an audit of the OAG internal controls as required by the NYS Governmental Accountability, Audit and Internal Control Act, (Chapter 814 of the Laws of 1987 and Chapter 510 of the Laws of 1999), (hereinafter referred to as the "Act"). You may access the Request for Proposals (RFP) for this service online at www.oag.state.ny.us under "Procurement Opportunities." All information necessary for the submission of your proposal is contained in this RFP. Please contact the following if you require a hard copy of the RFP:

Terri L. Allen
NYS Office of the Attorney General
State Capitol
Albany, NY 12224-0341
Phone: (518) 486-6669 // Fax: (518) 473-1852
e-mail: terri.allen@oag.state.ny.us

Please note that the deadline for the submission of the bid is Wednesday, June 21, 2006 at 12:00pm.

Sincerely,

Terri L. Allen
Senior Purchasing Agent

If you are not bidding, place an "X" in the appropriate box and return this page only to the address set forth in this letter:

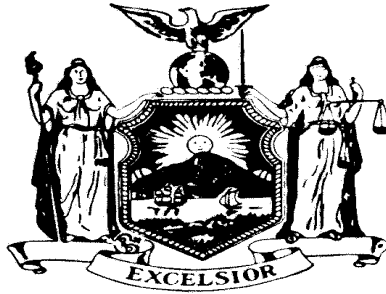
We are unable to bid at this time because _____

We request removal of our name from the mailing list for this title.

Name of Company: _____

Printed or Typed Name: _____

Title: _____ **Date:** _____



RFP NO. C101402

**REQUEST FOR PROPOSALS
FOR
Professional Auditing Services**

**NEW YORK STATE
OFFICE OF THE ATTORNEY GENERAL
Eliot Spitzer
Attorney General**

PROPOSAL SUBMISSIONS ADDRESSED TO:

Terri L. Allen
Senior Purchasing Agent
NYS Office of the Attorney General
State Capitol
Albany, NY 12224

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SECTION 1. INTRODUCTION

1.1 Timetable of Events

Event	Date	Day	Time
Contract Bid and Award			
Receipt of written questions due	June 8, 2006	Thursday	12:00 PM
Response to written questions published	June 12, 2006	Monday	N/A
RFP Due Date	June 21, 2006	Wednesday	12:00 PM
Notification of contract award	June 29, 2006	Thursday	N/A
Estimated Approval of Contract by the Office of the State Comptroller	July 28, 2006	Friday	N/A
Audit Schedule			
Entrance conference*	August 8, 2006	Tuesday	N/A
Interim work completed	August 15, 2006	Tuesday	12:00 PM
Detailed audit plan presented	August 22, 2006	Tuesday	12:00 PM
Overview of fieldwork and discussion of preliminary audit observations**	October 19, 2006	Thursday	12:00 PM
Completion of follow-up field work, if necessary and preliminary draft report	November 9, 2006	Thursday	12:00PM
Draft report due**	November 14, 2006	Tuesday	12:00 PM
Exit conference**	December 5, 2006	Monday	11:00 AM
Submission of final report**	December 18, 2006	Monday	N/A

*Subject to approval of the contract.

**The precise date and time of these meetings will be set at the convenience of the OAG. Interim progress meetings to assist in maintaining the required schedule may be held weekly as needed.

1.2 Purpose and Background

The New York State (NYS) Office of the Attorney General (OAG) is requesting proposals from competent public accounting firms to perform an audit of the OAG internal controls as required by the NYS Governmental Accountability, Audit and Internal Control Act, (Chapter 814 of the Laws of 1987 and Chapter 510 of the Laws of 1999), (Act). A copy of the Act is attached to this Request for Proposals (RFP) as Attachment 1. The audit shall be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) or other applicable professional standards established by the American Institute of Certified Public Accountants.

The OAG is one of only two constitutionally-created State departments which are independent of the Governor and headed by an official elected by the citizens of the State. The Attorney General has broad constitutional, statutory, and common law powers and responsibilities to provide legal services to the State and its citizens. The Attorney General defends State agencies, renders formal legal opinions to State departments and agencies and informal opinions to local governments, defends the constitutionality of New York statutes, safeguards investors and consumers from fraud and illegal practices, works to protect environmental safety and health, prosecutes certain types of crimes, defends civil rights, fights discrimination, and acts in many other areas to represent the interests of State agencies and the public. An organizational chart is attached.

In accordance with Budget Policy and Reporting Manual item B-350 entitled, "Governmental Internal Control and Internal Audit Requirements," the OAG is not required to establish an internal audit function. However, the OAG has appointed an Internal Control Officer. Most internal control procedures followed in the OAG are derived from statutory requirements, rules of the courts in which we practice, and rules and regulations of the various control agencies, including the Division of the Budget, the Office of the State Comptroller, the Department of Civil Service, the Office of General Services, etc. OAG rules for administrative and personnel activities are established by the Executive Order of the Attorney General and Administrative Memoranda and are communicated to staff by Administrative Memoranda.

The Office of the Attorney General has staff of approximately 1,881. The main office is located at 120 Broadway, New York, NY 10271. The Administration Division is headquartered at Agency Building 4 of the Empire State Plaza, Albany, NY. The OAG has 22 Regional Offices across New York State. Additional information about the OAG may be obtained from the OAG website at www.oag.state.ny.us.

SECTION 2. TECHNICAL REQUIREMENTS

2.1 Mandatory Qualifications of Bidders

1. All assigned staff must have a valid New York State license as a Certified Public Accountant for a minimum of five years.
2. Bidder must have performed at least one Internal Control Audit for a New York State agency.
3. Bidder must commit to meeting the schedule set forth in the foregoing timetable of Events by signing the attached Certification to All Project Requirements form (Attachment 7) indicating that the Bidder fully understands and will comply with all technical requirements.

2.2 Audit Standards to be Followed

In performing the work outlined in this RFP, the Contractor will use the standards required by the Statements on Standards for Attestation Engagements (SSAE) or other applicable professional standards established by the American Institute of Certified Public

Accountants.

2.3 Form of Report to be Issued

A. Opening Paragraph

The opening paragraph must be a scope paragraph indicating that the system of internal controls was reviewed in accordance with the Statements on Standards for Attestation Engagements (SSAE) or other applicable professional standards established by the American Institute of Certified Public Accountants and that the engagement was limited to the system of internal controls examined separately from any financial statements.

B. Report Body

The report body shall consist of an identification of all of the significant areas of internal controls determined to be essential for OAG to effectively achieve its objectives. The report must note, by category, all areas reviewed. It is expected that all essential control areas will be reviewed. The report body shall also include a statement whether the areas of internal controls that have been determined to be essential to the operations of OAG provide reasonable, but not absolute, assurance that the objectives of internal controls are being accomplished. The report body shall contain a statement assuring that no material matters, other than those disclosed in the report, have been observed. Finally, the report body shall include a description of all significant or material weaknesses identified and the auditor's recommendations for corrective action.

2.4 Findings

Each finding should contain sufficient information for OAG management to initiate timely corrective action. All findings should be grouped by applicable OAG Division or Office. Non-significant or immaterial findings should be excluded from the report. Such findings shall be communicated to OAG orally at the exit meeting.

2.5 Audit Period

The audit period will be April 1, 2006 through June 30, 2006.

2.6 Audit Report

The report should be addressed to the Attorney General or his designee. Pursuant to the Act, the final audit report and any related management letter is available for release to the public.

2.7 Documentation

The firm's working papers should contain sufficient written documentation and/or flow charts to document the internal control systems. Upon request, the working papers must be made available to the OAG or its designee.

All working papers and reports must be retained for a minimum of six (6) years from the date of termination unless the firm is notified in writing by the OAG of the need to extend the

retention period.

2.8 Milestone Requirements

A. Interim Work

The successful firm will assign personnel to this engagement sufficient to complete its preliminary work plan as set forth in its proposal. During the interim work period, the firm will identify all significant internal controls (administrative and accounting) and shall make its preliminary determination as to which internal controls are considered essential and are to be reviewed, evaluated and tested to comply with the objectives of the Act. Interim work must be completed by August 15, 2006.

B. Detailed Audit Plan and Programs

The successful firm shall provide to the OAG its detailed audit plan and programs for reviewing all major internal control areas by August 22, 2006. The plan will be used to assure that key OAG staff are available on the appropriate dates.

C. Fieldwork

The successful firm shall complete fieldwork for all internal control areas by November 9, 2006, at which time the firm will meet with the Internal Control Officer to discuss audit observations prior to the draft of the representation letters.

D. Draft Report

The successful firm shall have a draft audit report consisting of its proposed report and all management recommendations and draft representation letters available for review by the OAG by November 14, 2006.

E. Exit Conference

The successful firm will meet with the Attorney General or his representative on or about December 5, 2006, to discuss the final audit report.

2.9 Audit Schedule

Specific conferences should be planned as follows:

August 8, 2006	Entrance Conference with Attorney General or designee.
August 8, 2006	Entrance Conference with OAG Management Staff and heads of key offices or programs
	– Purpose of this meeting will be to explain the interim work to be performed, establish overall liaison for audit, and establish communications/coordination network.

- | | |
|-------------------|--|
| August 15, 2006 | <p>Progress Conference with Division of Administration Management Staff and other, where appropriate</p> <ul style="list-style-type: none"> - Purpose of this meeting will be to summarize the interim work and discuss the development of the audit plan. |
| August 22, 2006 | <p>Progress Conference with Division of Administration Management Staff and other, where appropriate</p> <ul style="list-style-type: none"> - Purpose of this meeting will be to discuss the audit plan which will identify the key internal controls to be reviewed. |
| October 19, 2006 | <p>Progress Conference with Division of Administration Management Staff and other, as designated</p> <ul style="list-style-type: none"> - Purpose of this meeting will be to summarize the results of the field work to date and to discuss the preliminary audit observations. Discuss any follow-up field work, if necessary. |
| November 9, 2006 | <p>Progress Conference with Executive and Management Staff as designated</p> <ul style="list-style-type: none"> - Purpose of this meeting will be to summarize the results of the field work and to discuss the audit observations prior to issuing the draft report. |
| November 14, 2006 | <p>Progress Conference with Executive and Management Staff as designated</p> <ul style="list-style-type: none"> - Purpose of this meeting will be to review and discuss the draft audit report and draft representation letters. |
| December 5, 2006 | <p>Exit Conference with the Attorney General or designee</p> <ul style="list-style-type: none"> - The draft audit report will be discussed. |
| December 18, 2006 | <p>Date Final Report is Due</p> |

The Attorney General and his Executive and Management staff will complete their review of the draft report as expeditiously as possible. During that period, firm representatives should be available for such meetings as the Attorney General desires to fully comprehend the audit report. Once the Attorney General indicates all open issues for discussion are resolved, the final signed report should be delivered to the Attorney General within seven (7) working days. It is expected this process will be completed and the final report delivered by December 18, 2006.

The final report and five (5) signed copies should be delivered to the Attorney General at his office in the State Capitol, Albany, New York 12224.

SECTION 3. COST REQUIREMENTS

3.1 Cost Requirements

1. The Cost Proposal should contain all pricing information relative to accomplishing the audit engagement as described in this RFP. The total all-inclusive maximum price to be paid is to contain all direct and indirect costs, including all out-of-pocket expenses. The OAG will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar costs bid. Such costs should not be included in the proposal.
2. Reimbursement for travel expenses (including meals and lodging) will be done at New York State rates when accompanied by original receipts. Prior approval from the OAG will be required for all travel. Air travel, if any, will be by coach.
3. Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the schedule of hourly rates presented in the firm's Cost Proposal. Interim billing shall cover a period of not less than two weeks. All invoices must include itemized supporting documentation indicating dates and hours worked by assigned staff.
4. All records regarding service and billings to the OAG under this contract shall be retained for a period of six years after conclusion of the contract and may be subject to audit by appropriate State officials upon written notice.
5. If it should become necessary for the OAG to request the successful firm to render any additional services to either supplement the scope of services as requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the OAG and the firm. Any such additional work as agreed to between the OAG and the firm shall be performed at the same discounted rates as set forth in the Cost Proposal (Attachment 4).

SECTION 4. CONTRACTUAL TERMS AND CONDITIONS

4.1 Conflict of Interest

Final award of a contract will be based on a Conflict of Interest review conducted by the OAG. Upon notice from the OAG, the Bidder will be required to submit, in writing, a current client list to the OAG. If a conflict has been discovered and cannot be resolved between the Bidder and the OAG, the Bidder will be disqualified.

The Contractor agrees to inform the OAG within five (5) calendar days if it undertakes to represent either the State of New York, any of its public authorities, any of their respective officers or if it undertakes to represent any client whose interest is adverse to that of the

State of New York, any of its public authorities, or any of their respective officers. The OAG will conduct a Conflict of Interest Review and will notify the Contractor if there is a Conflict of Interest and if the conflict cannot be resolved, the OAG retains the right to immediately terminate the Agreement.

4.2 Appendix A (Standard Clauses for All NYS Contracts)

The terms of Appendix A, Standard Clauses for All New York State Contracts, attached hereto, are hereby incorporated into this RFP and any resulting contract.

4.3 Contract Period and Renewal

The term of this contract shall be six months, subject to the approval of the New York State Office of the State Comptroller.

4.4 Cancellation

The OAG reserves the right to terminate the project at any given time either prior to or after due to budget constraints, changes in agency priorities, or the acquisition of in-house resources.

The OAG retains the right to cancel the contract without reason provided that the Contractor is given at least thirty (30) days written notice of its intent to cancel. This provision should not be understood as waiving the State's right to terminate the contract for cause or to stop work immediately for unsatisfactory work, but is supplementary to that provision. If the Contract is canceled, the Contractor will be paid at the established rate for services satisfactorily performed through the termination date.

The OAG has the right to cancel the contract where the contractor becomes unable or incapable of performing the work, or meeting any requirements or qualifications set forth in the contract, or for non-performance, or upon a determination that the contractor is non-responsible. In such event, the OAG may ask the contractor to cease work immediately and the OAG may complete the work in any manner as it may deem advisable and pursue available legal or equitable remedies for breach of this Agreement.

The OAG reserves the right to terminate this contract in the event it is found the certification filed by the Contractor in accordance with New York State Finance Law §139-k was intentionally false or intentionally incomplete. Upon such finding, the OAG may exercise its termination right by providing written notification to the Contractor in accordance with the written notification terms of this contract.

4.5 Contractor Assurances

The Bidder and subsequent Contractor warrants that it has carefully reviewed the requirements of the OAG, as described in the RFP and its attachments and otherwise communicated in writing by the OAG to the Bidder and subsequent Contractor, it has familiarized itself with the OAG's specifications, and that it can provide such services as described in the RFP and as represented in its Proposal.

The Bidder and subsequent Contractor agrees that it will perform its obligations hereunder in accordance with all applicable Federal, State and local laws, rules and regulations now

or hereafter in effect.

The Bidder and subsequent Contractor warrants and affirms that the terms of the RFP and any resultant contract do not violate any contracts or agreements to which it is a party and that its other contractual obligations will not adversely influence its capabilities to perform under the contract.

4.6 Federal Lobbying Certification

Section 1352 of Title 31 of the U.S. Code requires that funds appropriated to a Federal agency be subject to a requirement that any federal Contractor or grantee (such as the State of New York) must be required to certify that no federal funds will be used to lobby or influence a federal officer or a Member of Congress. The certification the State of New York has been required to sign provides that the language of this certification be included in the contract documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly. The certification also requires the completion of Federal lobbying reports and the imposition of a civil penalty of \$10,000 to \$100,000 for failing to make the required report. As a sub-recipient, the Contractor understands and agrees to the Federal requirements for certification and disclosure.

4.7 Period of Validity

Each Proposal must remain valid for 180 days from the date the proposals were due.

4.8 Liability

Neither party shall be liable for any delay or failure in performance beyond its control resulting from acts of God or force majeure. The parties shall use reasonable efforts to eliminate or minimize the effect of such events upon performance of their respective duties as part of the contract. Contractor shall be fully liable for the actions of its agents, employees, partners or subcontractors and shall fully indemnify and save harmless the State and issuing entity from suits, actions, damages and costs of every name and description relating to personal injury and damage to real or personal tangible property caused by fault or negligence of Contractor, its agents, employees, partners or subcontractors, without limitation; provided, however, that the Contractor shall not indemnify for that portion of any claim, loss or damage arising hereunder due to the negligent act or failure to act of the State.

4.9 Oral Presentations

The OAG, at its discretion, may elect to have Bidders provide oral presentations of their proposals. All Bidders deemed by the OAG as eligible to receive an award will be given the opportunity to provide such oral presentations. Oral presentations are for clarification purposes only.

4.10 Contract Payments

Itemized invoices must be submitted containing the Contract Number, type of services performed, the name of the person who performed the work, the dates and hours the service was provided, and the hourly rate. Requests for reimbursement of travel expenses

must include receipts and also be itemized with the dates of travel, the name of the person(s) who traveled, the origin and destination of the trip, and the reasons for the travel must be identified. Invoices may be submitted to the attention of the NYS Office of Attorney General, Accounts Payable Unit, State Capitol, Albany, NY 12224.

4.11 Extra Work

If the Contacting Auditor is of the opinion that any work it has been directed to perform is beyond the scope of the contract and constitutes extra work, it shall promptly notify the OAG in writing of this fact prior to beginning any of the work. The OAG shall be the sole judge as to whether or not such work is, in fact, beyond the scope of the contract and constitutes extra work. In the event that the OAG determines that such work does constitute extra work, using the billing rates set forth in the Cost Proposal, Attachment 4, it shall provide extra compensation to the Contractor in a fair and equitable manner. If necessary, a supplemental agreement providing the compensation and describing the work authorized shall be issued by the OAG to the Contractor for execution after approvals have been obtained from necessary State officials.

In the event of any claims being made or any actions being brought in connection with the contract, the Contractor agrees to render to the OAG all assistance required by the OAG. Compensation for work performed and costs incurred in connection with this requirement shall be made in a fair and equitable manner using the billing rates set forth in the Cost Proposal, Attachment 4. In all cases provided for in the contract for the additional services above described, the OAG directions shall be exercised by the issuance of a separate agreement, if necessary.

4.12 Reports and Findings

Any and all reports and findings rendered to the OAG by the Contractor shall be the exclusive property of the OAG and subject to its exclusive use and control. The Contractor herewith waives any and all rights to such reports and findings and the control thereof.

4.13 Contractor (Vendor) Responsibility

A contract will only be awarded to a responsive and responsible Contractor (Vendor). A responsible Contractor is one that has the capacity to fully perform its contractual obligations, and the integrity to justify the award of public dollars. Factors that will determine a Contractor's responsibility are integrity, past performance, legal capacity, and financial and organizational capacity. Contractors are required to complete and submit the Standard Vendor Responsibility Questionnaire as part of their Technical Proposal. During the life of the contract, the Bidder will be required to report material changes in its response to the "Vendor Responsibility Questionnaire." A Bidder's lack of responsibility, including failure to disclose information, is a potential cause for termination.

4.14 Confidentiality

Bidders must complete the attached Confidentiality Agreement (Attachment 4). The Confidentiality Agreement is considered a formal addendum to the RFP which will be annexed to and become part of the resultant contract. The content of each Bidder's proposal and all communications will be held in confidence and no details will be divulged to any other Bidder during evaluation. Upon approval of the contract by the Office of the

State Comptroller, the contract becomes available to the public as required by State law.

4.15 Sales Tax and Compensating Use Tax

New York State Tax Law Section 5-a requires that contractors, prior to approval of contracts valued at more than \$15,000, certify that they, their affiliates, subcontractors and the affiliates of their subcontractors have a valid certificate of authority to collect New York State and local sales and compensating use taxes if the contractors, affiliates, subcontractors and the affiliates of their subcontractors have made sales delivered by any means to locations within New York State of tangible personal property or taxable services having a cumulative value in excess of \$300,000, during the four quarterly periods ending on the last day of February, May, August, and November which immediately preceded the quarterly period in which this certification is made.

As part of the Technical Proposal, Contractors will be required to complete and sign, under penalty of perjury, the Contractor Certification Form ST-220 (www.nystax.gov). Contractors must also submit a copy of the Certificate of Authority, if available, for itself, any affiliates, any subcontractors and any affiliates of subcontractors required to register to collect state sales and compensating use tax. If Certificates of Authority are unavailable, the Contractor, affiliate, subcontractor or affiliate of subcontractor must represent that it is registered and that it has confirmed such status with the NYS Department of Taxation and Finance. Contractors may contact the NYS Department of Taxation and Finance at 1-800-972-1233 with any questions.

4.16 OAG Procurement Lobbying Guidelines

Bidders are required to comply with the OAG Procurement Lobbying Guidelines effective as of January 1, 2006. The Guidelines have been issued pursuant to the New York State Finance Law, which prohibits lobbying on procurement contracts. The Guidelines, which apply to all OAG procurement contracts, limit communications between offerers and the OAG during the Restricted Period of a Governmental Procurement. During the Restricted Period, an offerer may only communicate with the person or persons designated by the OAG to receive communications regarding such Governmental Procurement. Bidders are required to complete and submit, as part of the Technical Proposal, the attached Affirmation of Understanding and Compliance and the Offerer Disclosure of Prior Non-Responsibility Determinations Forms.

4.17 Staff Assistance, Work Space, and Equipment

The Office of the Attorney General's Executive Staff and management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. Officials of various divisions, bureaus, or offices of the OAG will make information available as needed.

Although office working space is limited, every effort will be made to honor reasonable requests for work areas, desks, chairs, and photocopying capabilities for the firm's use in the OAG during the audit engagement. Equipment such as file cabinets, binders, calculators, etc., are to be provided by the firm.

Report preparations, editing, and printing are the responsibility of the firm. Assistance in familiarization with the work area and other services to be provided by the OAG can be

requested from, and will be co-ordinated by, the OAG Division of Administration.

SECTION 5. ADMINISTRATIVE

5.1 Inquiries

All inquiries concerning this RFP should be sent in writing by mail, fax, or email, addressed to the following issuing office:

Terri L. Allen
Senior Purchasing Agent
NYS Office of the Attorney General
State Capitol
Albany, NY 12224
(518) 473-1852 fax
terri.allen@oag.state.ny.us

No telephone inquiries will be accepted. Questions must cite the particular RFP section paragraph or page number. Prospective Bidders should note that all clarifications and exceptions, including those relating to the terms and conditions of the contract, are to be resolved prior to the submission of a proposal. The response to the questions will be available at www.oag.state.ny.us under "Procurement Opportunities" for this RFP. A hard copy of the response will be available upon request. The response to the questions is considered a formal addendum to the RFP, which will be annexed to and become part of the resultant contract.

From the date this RFP is issued, until the contract award has been confirmed by the Office of the State Comptroller, no Bidder-initiated contact with any State official shall be permitted regarding this RFP, other than the written inquiries described above. The Senior Purchasing Agent, Terri Allen, will be the sole point of contact for this RFP. This prohibition includes, but is not limited to, any lobbying of individuals considered to have any influence over proposal evaluation and selection. Violation of this provision may be grounds for immediate disqualification.

5.2 Pre-Bid Conference

Not applicable.

5.3 Submission of Proposals

Proposals must be submitted by the due date listed in Section 1.3 and to the individual identified in Section 5.1. Late bids will not be accepted. All proposals will be received with the understanding that the acceptance in writing by the OAG with the approval of the Office of the State Comptroller will constitute a contract between the Bidder and the OAG. All proposals and accompanying documentation will become the property of the State of New York and will not be returned. The successful Bidder's proposal and a copy of the RFP will be made part of the contract. Therefore, an official authorized to commit the company to a contract must sign the proposal.

5.4 Facsimile Bids

Facsimile bids will not be accepted.

5.5 OAG's Rights to Proposals

Upon submission to the OAG, all proposals shall become its property. By submitting a proposal, the Bidder covenants not to make any claim for or have any right to damages because of misrepresentation or misunderstanding of the specification, or because of any misinformation or lack of information. The OAG reserves the following rights to:

- ▶ Accept or reject any and all proposals;
- ▶ Waive any immaterial deviation or defect in a proposal. A waiver of immaterial deviation or defect shall in no way modify the RFP documents or excuse the Bidder from full compliance with the RFP requirements;
- ▶ Request Bidders to present supplemental information clarifying their bids;
- ▶ Begin contract negotiations with the next highest-rated Bidder based on the results of the evaluation process, if the OAG finds that the highest-rated Bidder's proposal contains false or misleading statements or provides references that do not support an attribute or condition claimed by the Bidder;
- ▶ Negotiate with the selected Bidder prior to the contract award;
- ▶ Waive or seek clarification of irregularities in bids received after prior notification to Bidder;
- ▶ Amend the specifications after their release with appropriate notice to all potential Bidders;
- ▶ Alter any schedules or dates specified in this RFP to accommodate changes in existing conditions;
- ▶ Eliminate mandatory requirements unmet by all Bidders;
- ▶ Correct any arithmetic errors in any or all proposals;

SECTION 6. PROPOSAL FORMAT AND CONTENT

6.1 Overview

For purposes of evaluation, each proposal must contain two sections: the Technical Proposal (four original copies) and the Cost Proposal (two original copies). The required contents for each section are described below. The Technical and Cost Proposal sections must be complete unto themselves. Cost information is not to be included in the Technical Proposal.

The rules established for proposal content and format will be strictly enforced. Variations from the rules prescribed herein will subject the respondent to outright disqualification. Elaborate brochures, reproduced copies, or printouts of standard manuals or sales literature may not be substituted for the specific proposal narratives and responses specified. It is in the best interests of the Bidder to become familiar with the constraints and requirements imposed on its proposal so that the evaluation process can proceed in a timely manner. Note that proposals are subject to OAG procurement rights as detailed in Section 5.5 and all the rules set forth in this and other sections of the RFP.

All proposals must be completed in ink or machine produced. Hand-written Proposals

transcribed in pencil will be disqualified. The OAG prefers that the proposals not be hand written, but this is not mandatory as long as the respondent uses ink or an indelible pen and writes legibly.

6.2 Technical Proposal Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm to undertake an independent audit of the OAG complying with applicable laws and regulations, the Statements on Standards for Attestation Engagements (SSAE) or other applicable professional standards established by the American Institute of Certified Public Accountants, and the requirements of this RFP. The Technical Proposal submitted should set forth the firm's anticipated approach to achieve the engagement goals, including prioritization of critical areas, and how staff and computer resources will be allocated by major segment, or function identified by the audit firm. As such, the substance of the Proposal will carry more weight than its form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach which will meet the RFP requirements. The Technical Proposal responds to the technical requirements listed in Section 2 of the RFP. Cost information is not to be included in this section. Each of the 4 copies of the Technical Proposal must have an original signature.

Bidders are required to submit the Technical Proposal in the following format and order:

1. A cover letter on the company's letterhead and signed by a responsible official in the company, certifying the accuracy of all information in your proposal, and certifying compliance with requested contents. The cover letter should include the address, telephone number, fax number and Federal Identification Number of the Bidder.
2. A description of how the Bidder meets all of the mandatory qualifications as stated in Section 2.1 of the RFP.
3. A work plan as to how the Bidder proposes to perform the scope of services as stated in Section 2 of the RFP.
4. A list and description of the firm's professional relationships involving the State or any of its agencies for the past five (5) years together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed examination. In addition, a statement should be provided assuring that the firm will give written notice to the OAG upon being engaged in any other professional relationships with the State during the period of this contract.
5. Submit at least two (2) references from clients. References must include a contact person and telephone number. The OAG cannot be one of the references.
6. The size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be accomplished, and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and the nature of the staff to be so employed on a part-time basis. If the proposer is a joint venture or other consortium, then the qualifications of each firm comprising the consortium should be separately specified.

The term "firm" shall mean each firm involved in the joint venture or consortium and the role of each firm comprising the joint venture or consortium should be specified and the required information shall be provided for each firm comprising the joint venture or consortium.

7. The names and titles of all of the staff who would be assigned to the engagement. Indicate the New York State license status of each such person. Provide the governmental audit experience of each person. Submit resumes for each such person. Provide as much information as possible regarding the number, qualifications and experience of the staff to be specifically assigned to this engagement. Indicate how the staff competency level over the term of the contract will be assured.
8. A list of the five (5) most significant engagements occurring in the past five (5) years where services were rendered by the firm's office responding to this RFP which were similar to those requested in the RFP, ranked on the basis of total staff hours. Indicate scope of work, date, Partner-In-Charge, total hours, the location of the firm's office from which the engagement was performed, and the principal client contact with name and telephone number.
9. The Technical Proposal should set forth a preliminary work plan for performance of the services required as stated in Section 2 of this RFP. Functions delineated should not be considered all-inclusive but can be enhanced or refocused in the auditor's work plan. In addition to the work plan, there should be a specific audit approach which will be employed by the audit. This audit approach should detail how the assessment will occur. The audit approach could include, but not necessarily be limited to, the following. Proposal may include other areas or focus which could be recommended by the auditor.
 - Concentration on the types of transactions and the related controls that could materially affect the operations of the OAG.
 - Segregation of duties and OAG operations, and the related systems, into interrelated functional areas of activities.
 - Identification of unnecessary controls.

In preparing the work plan and audit approach, consideration should be given to:

- Existing organizational structure.
- Nature and size of the programs and administrative functions.
- Nature of sub-programs or sub-functions in a major program or function.
- Degree of independence of the program or function.
- Degree a program or function has already been subjected to either internal or external audit.
- Differences in operating systems.
- Degree of centralization or decentralization.
- Budget levels.
- Number of personnel.

To achieve the audit objectives, the audit approach should include, but not be limited to, emphasis on the following

- Concentration on the types of transactions and the related controls that could materially affect the operations of the OAG.
 - Segregation of duties and OAG operations, and the related systems, into inter-related functional areas of activities.
 - Identification of weak or missing controls and resultant risks created.
 - Identification of unnecessary controls.
10. Identify and describe any audit problem areas anticipated, the firm's approach to those problem areas and any special assistance that will be requested from the OAG.
 11. The report format the firm anticipates issuing.
 12. A schedule showing projected hours by administrative support vs. on-site personnel. The schedule should indicate projected hours by professional partners, supervisor and staff (any other personnel to be assigned) for each major segment of the engagement.
 13. Any conditions which the Bidder wishes to include, such as terms contained in preprinted service agreements, must be included with the Technical Proposal. Bidders must indicate any provisions which are nonnegotiable.
 14. A signed Confidentiality Agreement, Attachment 3.
 15. A completed Certification to All Project Requirements, Attachment 7.
 16. A completed MacBride Fair Employment Principles Form, Attachment 5.
 17. A completed Vendor Responsibility Questionnaire.
 18. A completed NYS Dept. Taxation & Finance Contractor Certification form (ST-220).
 19. A completed Affirmation of Understanding, OAG Procurement Lobbying Guidelines.
 20. A completed Compliance and the Offerer Disclosure of Prior Non-Responsibility Determinations Form, OAG Procurement Lobbying Guidelines.

6.3 Technical Proposal Format

The Technical proposal should be organized as follows:

Table of Contents: Each package must include a Table of Contents. It is through this Table of Contents that the OAG will evaluate conformance to uniform proposal content and format requirements.

Index Tabs: Each major section of the proposal must be labeled with an index tab that completely identifies the title of the major section as it is named in the Contractor's mandatory Table of Contents.

Page Numbering: Each page of the proposal must be dated and numbered consecutively from the beginning of the proposal through all appended material.

Binding of Proposal: All material must be clipped or bound together. Please put the following information on the outside front cover:

Contractor: (The official name of the individual or firm)
Request for Proposals for Professional Auditing Services
Bid Submission Deadline: (date and time)

6.4 Cost Proposal Requirements

The Cost Proposal sets forth the costs for requested services outlined in Section 2 of the RFP which includes the cost requirements as stated in Section 3 of the RFP. The Cost Proposal (Attachment 4) must be completed, and must be submitted with the technical proposal, but as a separate document. No other charges, other than the rates listed on the Cost Proposal, may be considered or allowed when the actual bills of the subsequent Contractor are presented. Two (2) copies of the cost proposal, with each of the two copies having an original signature, must be submitted with the required four (4) copies of the proposal.

SECTION 7. PROPOSAL EVALUATION CRITERIA

7.1 Method of Award

1. All proposals received shall be subject to an evaluation by the OAG. The OAG seeks to select the contractor who has met the requirements of this RFP and provides the "best value," taking into consideration the most beneficial combination of qualifications, services and cost. Only proposals judged to be responsive to the submission requirements set forth in this RFP will be evaluated.
2. The Technical and Cost sections of each Bidder's proposal will be evaluated separately. A Selection Committee will review the Technical and Cost Proposals and make the contract selection. The criteria against which each proposal will be evaluated are described below. After completion of the Technical and Cost Proposals, a composite score will be assigned to each Proposal. The Technical score will be weighted at 70 points and the Cost score at 30 points. The basis for award will be the highest composite score.
3. The evaluation of the proposals may require telephone, e-mail, mail, etc., correspondence with authorized Contractor representatives for clarification and validation.
4. Initial Screening (Pass/Fail):

A proposal shall be deemed unresponsive if it fails to meet the Mandatory Qualifications stated in Section 2 and the Proposal Requirements stated in Section 6 of the RFP. A completeness review will be conducted to determine if all of the

proposal requirements have been submitted. Proposals will be screened based on the following criteria:

- a. Mandatory Qualifications: The Contractor meets the mandatory requirements, as stated in Section 2 of this RFP.
- b. Completeness Review: The Contractor's proposal is complete and complies with OAG requirements for proposal submission as stated in Section 6 of the RFP.

Contractors not meeting the above requirements will be disqualified from further consideration. Those Contractors who pass the Initial Screening will go on to the Technical and Cost Evaluations.

7.2 Technical Proposal Evaluation

Technical Proposals will be evaluated based on the following evaluation criteria which collectively are worth 70% of the composite score. The percentage indicated is the weighted importance of each item.

Proposals will be evaluated based on the following criteria:

- 40% The quality of the firm's professional staff to be assigned to perform the engagement, including seniority and number of audit teams, and the quality of the firm's management support personnel to be available for technical consultation.
- 10% The firm's past experience and performance on comparable governmental and non-governmental internal control-related engagements.
- 10% The reasonableness of the hours proposed to complete the engagement.
- 10% The firm's preliminary work plan articulated for this engagement as described in Section 2 of the RFP. The plan will be evaluated on the quality of the plan's technical audit approach and the degree to which it reflects the objectives of the engagement, such as: processes and methodology to be followed, areas to be reviewed, analyses to be performed, control determination, and customization to OAG activities.

7.3 Cost Proposal Evaluation

The Cost Proposal Evaluation will be conducted separately from the Technical Proposal Evaluation and is worth 30% of the composite score.

SECTION 8. ATTACHMENTS

Attachment 1 Internal Control Act

Attachment 2 OAG Enacted 2006-2007 Appropriation
Attachment 3 Confidentiality Agreement
Attachment 4 Cost Proposal
Attachment 5 MacBride Fair Employment Principles Form
Attachment 6 Appendix A - Standard Clauses for All New York State Contracts
Attachment 7 Certification to All Project Requirements

PDF Attachments:

OAG Organizational Chart
Contractor (Vendor) Responsibility Questionnaire
Contractor Certification Form (ST-220)
OAG Procurement Lobbying Guidelines

INTERNAL CONTROL ACT

EXECUTIVE LAW

ARTICLE 45

INTERNAL CONTROL RESPONSIBILITIES OF STATE AGENCIES

Section 950. Definitions.

951. Internal Control Responsibilities.

952. Internal Audit Responsibilities.

953. Independent Audits of the Executive Chamber and the Division of the Budget.

954. Independent Audits of the Department of Audit and Control and the Department of Law.

§ 950. Definitions. As used in this article, the following terms shall have the following meanings:

1. "Internal control". A process that integrates the activities, plans, attitudes, policies, systems, resources and efforts of the people of an organization working together, and that is designed to provide reasonable assurance that the organization will achieve its objectives and mission. The objectives of an internal control system include, but are not limited to: the safeguarding of assets; checking the accuracy and reliability of accounting data and financial reporting; promoting the effectiveness and efficiency of operations; ensuring compliance with applicable laws and regulations; and encouraging adherence to prescribed managerial policies. Internal control review processes are used periodically to evaluate the ongoing internal control system and to assess and monitor the implementation of necessary corrective actions.

2. "Internal audit". An appraisal activity established by the management of an organization for the review of operations as a means of assuring conformance with management policies and the effectiveness of internal control, and conducted in conformance with generally accepted standards for internal auditing.

3. "State agency". Any state department, state university of new york, city university of new york, board, bureau, division, commission, committee, council, office or other governmental entity performing a governmental or proprietary function for the state, or any combination thereof as provided in subdivision two of section nine hundred fifty-one of this article, except any public authority or public benefit corporation, the judiciary or the state legislature.

4. "Judiciary". The courts and court-related programs, including the office of court administration, of the state-funded portion of the unified court system and all components thereof as provided in subdivision two of section two hundred forty-nine-a of the judiciary law.

5. "State legislature". The legislature of the state of new york, including all components thereof as provided in subdivision two of section ninety of the legislative law.

6. "Covered authority". Any public authority or public benefit corporation, other than a bi-state authority or public benefit corporation, a majority of whose members are appointed by the governor or serve as members by virtue of holding state offices to which they were appointed by the governor, or any combination thereof.

§ 951. Internal control responsibilities.

1. The head of each state agency shall:

A. establish and maintain for the agency guidelines for a system of internal control that are in accordance with this article and internal control standards;

ATTACHMENT 1

B. establish and maintain for the agency a system of internal control and a program of internal control review. The program of internal control review shall be designed to identify internal control weaknesses, identify actions that are needed to correct these weaknesses, monitor the implementation of necessary corrective actions and periodically assess the adequacy of the agency's ongoing internal control;

C. make available to each officer and employee of the agency a clear and concise statement of the generally applicable management policies and standards with which the officer or employee of such agency shall be expected to comply. Such statement shall emphasize the importance of effective internal control to the agency and the responsibility of each officer and employee for effective internal control;

D. designate an internal control officer, who shall report to the head of the agency, to implement and review the internal control responsibilities established pursuant to this section;

E. implement education and training efforts to ensure that officers and employees within such agency have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques; and

F. periodically evaluate the need for an internal audit function.

2. In order to identify all state agencies and their responsibilities for the purposes of implementing the provisions of this article, the director of the division of the budget shall issue and update as necessary a schedule which lists all covered state agencies.

§ 952. Internal audit responsibilities.

1. The director of the division of the budget, after reviewing the evaluation of the head of each state agency as to the need for an internal audit function, shall issue and, at the director's discretion, periodically revise a schedule of state agencies (other than the department of audit and control and the department of law) which are required to establish and maintain an internal audit function. The comptroller and the attorney general or their designees shall determine, and periodically review such determination of, whether an internal audit function within their respective departments is required. Establishment of such function shall be based upon an evaluation of exposure to risk, costs and benefits of implementation, and any other factors that are determined to be relevant. The head of each state agency listed in the budget director's schedule, and the comptroller and the attorney general if they or their designees so determine, shall establish an internal audit function which operates in accordance with generally accepted professional standards for internal auditing. Any such internal audit function shall be directed by an internal audit director who shall report directly to the head of such state agency. Notwithstanding any other provision of law, each internal audit director shall be appointed by the head of the state agency based on appropriate internal auditing credentials of the proposed appointee, consistent with generally accepted standards for internal auditing, including internal auditing education and experience. The position of internal audit director shall be an exempt position and except in the case of the department of audit and control and department of law, such appointment shall be subject to the approval of the director of the budget. For agencies for which an independent audit is not required pursuant to sections nine hundred fifty-three and nine hundred fifty-four of this article, the internal audit function shall evaluate The agency's internal controls and operations. The internal audit function shall also identify internal control weaknesses that have not been corrected and make recommendations to correct these weaknesses.

2. In the event the head of a state agency does not establish an internal audit function pursuant to subdivision one of this section, he or she shall nevertheless establish and maintain the program of internal control review required by section nine hundred fifty-one of this article.

§ 953. Independent audits of the executive chamber and the division of the budget.

1. At least once every three years, the independent certified public accountant or accountants selected

ATTACHMENT 1

pursuant to this section shall conduct audits of the internal controls of the executive chamber and the division of the budget, either as a single audit or separately. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the executive chamber and division of the budget's internal controls are established and functioning in a manner that provides reasonable assurance that they meet the objectives of internal control as defined in section nine hundred fifty of this article. The report shall identify the internal controls both evaluated and not evaluated and shall identify internal control weaknesses that have not been corrected and actions that are recommended to correct these weaknesses. If any such internal control weaknesses are significant or material with respect to the entity, the independent auditor shall so state. The governor and the director of the budget shall make available to the public the results of such audits, including any related management letters. The governor and director of the budget and any officer or employee of the executive chamber and the division of the budget shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.

2. The governor and the director of the budget, either separately or jointly, shall request proposals from independent certified public accountants for audits of the internal controls of the executive chamber and the division of the budget. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The governor and the director of the budget shall select such independent auditor or auditors in accordance with a competitive procedure including an evaluation, based on quality and price factors, of those proposals received in response to such requests for proposals.

§ 954. Independent audits of the department of audit and control and the department of law.

1. At least once every three years, the independent certified public accountants selected pursuant to this section shall conduct audits of the internal controls of the department of audit and control and the department of law, respectively. Such audits shall be performed in accordance with generally accepted government auditing standards and shall include a report on whether the departments' internal controls are established and functioning in a manner that provides reasonable assurance that they meet the objectives of internal control as defined in section nine hundred fifty of this article. The report shall identify the internal controls both evaluated and not evaluated and shall identify internal control weaknesses that have not been corrected and actions that are recommended to correct these weaknesses. If any such internal control weaknesses are significant or material with respect to such departments, the independent auditors shall so state. The comptroller and the attorney general shall make available to the public the results of such audits, including any related management letters. The comptroller and attorney general and any officer or employee of such departments shall make available upon request to such independent certified public accountants all books and records relevant to such independent audits.

2. The comptroller and the attorney general shall request proposals from independent certified public accountants for audits of the internal controls of their respective departments. The requests for proposals shall include a reference to the requirements for audits conducted pursuant to subdivision one of this section. The comptroller and attorney general shall select such independent auditors in accordance with a competitive procedure including an evaluation, based on quality and price factors, of those proposals received in response to such requests for proposals.

3. Whenever the comptroller or the comptroller's appointee is a member of any board, commission, committee, council, or corporation, which constitutes a state agency, the governing body of such board, commission, committee, council, or corporation shall select an independent auditor for the purpose of conducting audits of internal controls in accordance with this section.

§ 8. ARTICLE 6 AND SECTIONS 90 AND 91 OF THE LEGISLATIVE LAW, ARTICLE 6 AS RENUMBERED BY CHAPTER 941 OF THE LAWS OF 1964, ARE RENUMBERED ARTICLE 7 AND SECTIONS 100 AND 101

ATTACHMENT 2

Office of the Attorney General
2006-2007 Enacted Budget

Fund	Appropriation
General Fund	\$126,078,000
Special Revenue - Federal	\$35,616,000
Special Revenue - Other	\$67,556,000
All Funds Total	\$229,250,000

Program	Fund	Appropriation
Administration	General Fund	\$29,594,000
Appeals & Opinions	General Fund	\$5,435,000
Counsel for the State	General Fund	\$34,412,000
Counsel for the State	Special Revenue Fund - Other	\$49,508,000
Criminal Prosecutions	General Fund	\$19,526,000
Criminal Prosecutions	Special Revenue Fund - Other	\$4,904,000
Medicaid Fraud Control Unit	Special Revenue Fund - Federal	\$35,616,000
Medicaid Fraud Control Unit	Special Revenue Fund - Other	\$13,144,000
Public Advocacy	General Fund	\$24,965,000
Regional Offices	General Fund	\$12,146,000

CONFIDENTIALITY AGREEMENT

The public accounting firm, _____, (hereinafter referred to as "Contractor") agrees that its agents, employees or representatives will not publish, publicize or disseminate any information (including, but not limited to, information protected by the attorney/client and attorney work product privileges, or by any other privilege or confidence applicable by law) entrusted or obtained by virtue of this Contract, Number C101402 (hereinafter referred to as the "Contract") with the New York State Office of Attorney General (hereinafter referred to as "OAG"), and such employees will notify the OAG of any situation the Contractor believes to be a conflict of interest. The Contractor expressly promises and agrees to hold such information in confidence and shall accord this information confidentiality. The Contractor agrees that it shall not reveal, disclose, communicate or otherwise make available to any person or entity, either orally or in writing, any information that it obtains by virtue of the Contract unless required by law or professional regulation.

The Contractor represents and agrees that each employee, agent or representative it has assigned and/or will assign to provide services to the OAG under the Contract has not, and will not advise or otherwise provide services to any individual or entity who is involved in pending or threatened litigation in which the State of New York or any of its agencies or employees is an adverse party. The Contractor further agrees that any employee, agent or representative of the Contractor who provides services to the OAG under the Contract will not publish, publicize or disseminate any information obtained by virtue of the Contract to any employee, agent or representative of the Contractor who is not assigned to provide services to the OAG under the Contract.

Further, the Contractor and the OAG agree that nothing herein or in the Contract is intended to be construed as a waiver by the OAG of the attorney/client and attorney work product privileges or any other privilege or confidence available by law with respect to the information obtained by the Contractor by virtue of the Contract. The OAG expressly asserts that any information provided to the Contractor willingly or inadvertently by virtue of the Contract is protected by the attorney/client and attorney work product privileges, and all other applicable privileges and confidences to the extent permitted by law. The Contractor agrees to promptly return to the OAG any document willingly and/or inadvertently disclosed to it that is privileged and/or confidential. If the Contractor believes in its sole discretion that it is required to retain any privileged and/or confidential documents in accordance with its professional standards, it will promptly notify the OAG and provide the OAG with an opportunity to inspect any such documents that are retained in the Contractor's files. The OAG reserves its right to obtain the return of the confidential and/or privileged documents either through negotiation or judicial means.

Nothing herein is intended to bar communications in compliance with a compulsory process; provided however, that prior to complying with any subpoena, compulsory process or governmental demand, whether such demand is for written documents or oral testimony, the Contractor shall, if not prohibited by law, first notify the OAG in writing promptly of any such disclosure required by law and attach to the notice a copy of any legal demand which the Contractor received demanding disclosure of information it obtained by virtue of this Contract so that the OAG may seek an appropriate protective order or other relief. Such notice should be sent to: Cynthia L. Itzo, Director of Budget and Fiscal Management, Office of the New York State Attorney General, Eliot Spitzer, The Capitol, Albany, New York 12224-0341.

ATTACHMENT 3

The Contractor and the OAG agree that the Contractor's obligations herein shall survive conclusion of the internal control audit and/or termination of the Contract.

FOR THE OFFICE OF THE ATTORNEY GENERAL

BY: _____

Dated: _____, 2006

Sylvia B. Hamer
Name

Executive Director for Administration
Title

FOR Public Accounting Firm _____

BY: _____

Dated: _____, 2006

Name

Title

COST PROPOSAL

Company Name: _____

Name of Authorized Representative: _____

Title/Position: _____

Signature: _____ Date: _____

Each Contractor responding to this RFP will submit a Cost Proposal which lists and itemizes all costs that would be the basis for actual charges to the OAG for the audit services to meet the performance requirements. Only those charges herein listed in the prospective Contractor's Cost Proposal may be allowed when the actual bills are presented.

LABOR:

Title	Name	# of Hours	Hourly Rate	Total

EXPENSES:

Type	Amount

TRAVEL:

Type	Amount

NOT-TO EXCEED GRAND TOTAL:	\$
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NONDISCRIMINATION IN EMPLOYMENT IN NORTHERN IRELAND:

MACBRIDE FAIR EMPLOYMENT PRINCIPLES

In accordance with section 165 of the State Finance Law, the Bidder, by submission of this bid certifies that it or any individual or legal entity in which the Bidder holds a 10% or greater ownership interest, or any individual or legal entity that holds a 10% or greater ownership in the Bidder, either: (answer yes or no to one or both of the following, as applicable),

(1) has business operations in Northern Ireland;

Yes___ or No___

If yes:

(2) shall take lawful steps in good faith to conduct any business operations that it has in Northern Ireland in accordance with the MacBride Fair Employment Principles relating to nondiscrimination in employment and freedom of workplace opportunity regarding such operations in Northern Ireland, and shall permit independent monitoring of their compliance with such Principles.

Yes___ or No___

Signature

APPENDIX A
STANDARD CLAUSES FOR NYS CONTRACTS

The parties to the attached contract, license, lease, amendment or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the State, whether a contractor, licensor, licensee, lessor, lessee or any other party):

1. EXECUTORY CLAUSE. In accordance with Section 41 of the State Finance Law, the State shall have no liability under this contract to the Contractor or to anyone else beyond funds appropriated and available for this contract.

2. NON-ASSIGNMENT CLAUSE. In accordance with Section 138 of the State Finance Law, this contract may not be assigned by the Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the previous consent, in writing, of the State and any attempts to assign the contract without the State's written consent are null and void. The Contractor may, however, assign its right to receive payment without the State's prior written consent unless this contract concerns Certificates of Participation pursuant to Article 5-A of the State Finance Law.

3. COMPTROLLER'S APPROVAL. In accordance with Section 112 of the State Finance Law (or, if this contract is with the State University or City University of New York, Section 355 or Section 6218 of the Education Law), if this contract exceeds \$15,000 (or the minimum thresholds agreed to by the Office of the State Comptroller for certain S.U.N.Y. and C.U.N.Y. contracts), or if this is an amendment for any amount to a contract which, as so amended, exceeds said statutory amount, or if, by this contract, the State agrees to give something other than money when the value or reasonably estimated value of such consideration exceeds \$10,000, it shall not be valid, effective or binding upon the State until it has been approved by the State Comptroller and filed in his office. Comptroller's approval of contracts let by the Office of General Services is required when such contracts exceed \$30,000 (State Finance Law Section 163.6.a).

4. WORKERS' COMPENSATION BENEFITS. In accordance with Section 142 of the State Finance Law, this contract shall be void and of no force and effect unless the Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law.

5. NON-DISCRIMINATION REQUIREMENTS. To the extent required by Article 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, the Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, sexual orientation, age, disability, genetic predisposition or carrier status, or marital status. Furthermore, in accordance with Section 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in Section 230 of the Labor Law, then, in accordance with Section 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State

citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of \$50.00 per person per day for any violation of Section 220-e or Section 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent violation.

6. WAGE AND HOURS PROVISIONS. If this is a public work contract covered by Article 8 of the Labor Law or a building service contract covered by Article 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law.

7. NON-COLLUSIVE BIDDING CERTIFICATION. In accordance with Section 139-d of the State Finance Law, if this contract was awarded based upon the submission of bids, Contractor warrants, under penalty of perjury, that its bid was arrived at independently and without collusion aimed at restricting competition. Contractor further warrants that, at the time Contractor submitted its bid, an authorized and responsible person executed and delivered to the State a non-collusive bidding certification on Contractor's behalf.

8. INTERNATIONAL BOYCOTT PROHIBITION. In accordance with Section 220-f of the Labor Law and Section 139-h of the State Finance Law, if this contract exceeds \$5,000, the Contractor agrees, as a material condition of the contract, that neither the Contractor nor any substantially owned or affiliated person, firm, partnership or corporation has participated, is participating, or shall participate in an international boycott in violation of the federal Export Administration Act of 1979 (50 USC App. Sections 2401 et seq.) or regulations thereunder. If such Contractor, or any of the aforesaid affiliates of Contractor, is convicted or is otherwise found to have violated said laws or regulations upon the final determination of the United States Commerce Department or any other appropriate agency of the United States subsequent to the contract's execution, such contract, amendment or modification thereto shall be rendered forfeit and void. The Contractor shall so notify the State Comptroller within five (5) business days of such conviction, determination or disposition of appeal (2NYCRR 105.4).

9. SET-OFF RIGHTS. The State shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the State's option to withhold for the purposes of set-off any moneys due to the Contractor under this contract up to any amounts due and owing to the State with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the State for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The State shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the State agency, its representatives, or the State Comptroller.

10. RECORDS. The Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively, "the Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The State Comptroller, the Attorney General and any other person or entity authorized to conduct an

examination, as well as the agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of the Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The State shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under Section 87 of the Public Officers Law (the "Statute") provided that: (i) the Contractor shall timely inform an appropriate State official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the State's right to discovery in any pending or future litigation.

11. IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION. (a) FEDERAL EMPLOYER IDENTIFICATION NUMBER and/or FEDERAL SOCIAL SECURITY NUMBER. All invoices or New York State standard vouchers submitted for payment for the sale of goods or services or the lease of real or personal property to a New York State agency must include the payee's identification number, i.e., the seller's or lessor's identification number. The number is either the payee's Federal employer identification number or Federal social security number, or both such numbers when the payee has both such numbers. Failure to include this number or numbers may delay payment. Where the payee does not have such number or numbers, the payee, on its invoice or New York State standard voucher, must give the reason or reasons why the payee does not have such number or numbers.

(b) PRIVACY NOTIFICATION. (1) The authority to request the above personal information from a seller of goods or services or a lessor of real or personal property, and the authority to maintain such information, is found in Section 5 of the State Tax Law. Disclosure of this information by the seller or lessor to the State is mandatory. The principal purpose for which the information is collected is to enable the State to identify individuals, businesses and others who have been delinquent in filing tax returns or may have understated their tax liabilities and to generally identify persons affected by the taxes administered by the Commissioner of Taxation and Finance. The information will be used for tax administration purposes and for any other purpose authorized by law. (2) The personal information is requested by the purchasing unit of the agency contracting to purchase the goods or services or lease the real or personal property covered by this contract or lease. The information is maintained in New York State's Central Accounting System by the Director of Accounting Operations, Office of the State Comptroller, AESOB, Albany, New York 12236.

12. EQUAL EMPLOYMENT OPPORTUNITIES FOR MINORITIES AND WOMEN. In accordance with Section 312 of the Executive Law, if this contract is: (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of \$25,000.00, whereby a contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the contracting agency; or (ii) a written agreement in excess of \$100,000.00 whereby a contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon; or (iii) a written agreement in excess of \$100,000.00 whereby the owner of a State assisted housing project is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon for such project, then:

(a) The Contractor will not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status, and will undertake or

continue existing programs of affirmative action to ensure that minority group members and women are afforded equal employment opportunities without discrimination. Affirmative action shall mean recruitment, employment, job assignment, promotion, upgradings, demotion, transfer, layoff, or termination and rates of pay or other forms of compensation;

(b) at the request of the contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, labor union or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of the contractor's obligations herein; and

© the Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the State contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

Contractor will include the provisions of "a", "b", and "c" above, in every subcontract over \$25,000.00 for the construction, demolition, replacement, major repair, renovation, planning or design of real property and improvements thereon (the "Work") except where the Work is for the beneficial use of the Contractor. Section 312 does not apply to: (i) work, goods or services unrelated to this contract; or (ii) employment outside New York State; or (iii) banking services, insurance policies or the sale of securities. The State shall consider compliance by a contractor or subcontractor with the requirements of any federal law concerning equal employment opportunity which effectuates the purpose of this section. The contracting agency shall determine whether the imposition of the requirements of the provisions hereof duplicate or conflict with any such federal law and if such duplication or conflict exists, the contracting agency shall waive the applicability of Section 312 to the extent of such duplication or conflict. Contractor will comply with all duly promulgated and lawful rules and regulations of the Governor's Office of Minority and Women's Business Development pertaining hereto.

13. CONFLICTING TERMS. In the event of a conflict between the terms of the contract (including any and all attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

14. GOVERNING LAW. This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise.

15. LATE PAYMENT. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by Article 11-A of the State Finance Law to the extent required by law.

16. NO ARBITRATION. Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily authorized), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

17. SERVICE OF PROCESS. In addition to the methods of service allowed by the State Civil Practice Law & Rules ("CPLR"), Contractor hereby consents to service of process upon it by registered or certified mail, return receipt requested. Service hereunder shall be complete upon Contractor's actual receipt of process or upon the State's receipt of the return thereof by the United States Postal Service as refused or undeliverable. Contractor must promptly notify the State, in writing, of each and every change of address to which service of process can be made. Service

by the State to the last known address shall be sufficient. Contractor will have thirty (30) calendar days after service hereunder is complete in which to respond.

18. PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS. The Contractor certifies and warrants that all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of State Finance Law §165. (Use of Tropical Hardwoods) which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subdivision or public benefit corporation. Qualification for an exemption under this law will be the responsibility of the contractor to establish to meet with the approval of the State.

In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in §165 State Finance Law. Any such use must meet with the approval of the State; otherwise, the bid may not be considered responsive. Under Bidder certifications, proof of qualification for exemption will be the responsibility of the Contractor to meet with the approval of the State.

19. MACBRIDE FAIR EMPLOYMENT PRINCIPLES. In accordance with the MacBride Fair Employment Principles (Chapter 807 of the Laws of 1992), the Contractor hereby stipulates that the Contractor either (a) has no business operations in Northern Ireland, or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Fair Employment Principles (as described in Section 165 of the New York State Finance Law), and shall permit independent monitoring of compliance with such principles.

20. OMNIBUS PROCUREMENT ACT OF 1992. It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority and women-owned business enterprises as Bidders, subcontractors and suppliers on its procurement contracts.

Information on the availability of New York State subcontractors and suppliers is available from:

NYS Department of Economic Development
 Division for Small Business
 30 South Pearl St -- 7th Floor
 Albany, New York 12245
 Telephone: 518-292-5220

A directory of certified minority and women-owned business enterprises is available from:

NYS Department of Economic Development
 Division of Minority and Women's Business Development
 30 South Pearl St -- 2nd Floor
 Albany, New York 12245
<http://www.empire.state.ny.us>

The Omnibus Procurement Act of 1992 requires that by signing this bid proposal or contract, as applicable, Contractors certify that whenever the total bid amount is greater than \$1 million:

(a) The Contractor has made reasonable efforts to encourage the participation of New York State Business Enterprises as suppliers and subcontractors, including certified minority and women-owned business enterprises, on this project, and has retained the documentation of these efforts to be provided upon request to the State;

(b) The Contractor has complied with the Federal Equal Opportunity Act of 1972 (P.L. 92-261), as amended;

© The Contractor agrees to make reasonable efforts to provide notification to New York State residents of employment opportunities on this project through listing any such positions with the Job Service Division of the New York State Department of Labor, or providing such notification in such manner as is consistent with existing collective bargaining contracts or agreements. The Contractor agrees to document these efforts and to provide said documentation to the State upon request; and

(d) The Contractor acknowledges notice that the State may seek to obtain offset credits from foreign countries as a result of this contract and agrees to cooperate with the State in these efforts.

21. RECIPROCITY AND SANCTIONS PROVISIONS. Bidders are hereby notified that if their principal place of business is located in a country, nation, province, state or political subdivision that penalizes New York State Vendors, and if the goods or services they offer will be substantially produced or performed outside New York State, the Omnibus Procurement Act 1994 and 2000 amendments (Chapter 684 and Chapter 383, respectively) require that they be denied contracts which they would otherwise obtain. NOTE: As of May 15, 2002, the list of discriminatory jurisdictions subject to this provision includes the states of South Carolina, Alaska, West Virginia, Wyoming, Louisiana and Hawaii. Contact NYS Department of Economic Development for a current list of jurisdictions subject to this provision.

22. PURCHASES OF APPAREL. In accordance with State Finance Law 162 (4-a), the State shall not purchase any apparel from any vendor unable or unwilling to certify that: (Final award of a contract will be based on a Conflict of Interest review conducted by the OAG. Upon notice from the OAG, the Bidder will be required to submit, in writing, a current client list to the OAG. If a conflict has been discovered and cannot be resolved between the Bidder and the OAG, the Bidder will be disqualified.

The Contractor agrees to inform the OAG within five (5) calendar days if it undertakes to represent either the State of New York, any of its public authorities, any of their respective officers or if it undertakes to represent any client whose interest is adverse to that of the State of New York, any of its public authorities, or any of their respective officers. The OAG will conduct a Conflict of Interest Review and will notify the Contractor if there is a Conflict of Interest and if the conflict cannot be resolved, the OAG retains the right to immediately terminate the Agreement.

I) such apparel was manufactured in compliance with all applicable labor and occupational safety laws, including, but not limited to, child labor laws, wage and hours laws and workplace safety laws, and (ii) vendor will supply, with its bid (or, if not a bid situation, prior to or at the time of signing a contract with the State), if known, the names and addresses of each subcontractor and a list of all manufacturing plants to be utilized by the Bidder.

May, 2003

CERTIFICATION TO ALL PROJECT REQUIREMENTS

I, _____, as an authorized representative of the firm of _____, do hereby acknowledge that my firm meets or will meet all Project Requirements of the OAG Request For Proposal for Professional Auditing Services for the Audit of the OAG System of Internal Controls as described below:

Section 2.1 Mandatory Qualifications of Bidders

Bidders must commit to maintaining the schedule as set forth in the Timetable of Events, the Milestone Requirements in Section 2.8, and the Audit Schedule in Section 2.9, as specified in this RFP.

Section 2.2 Audit Standards to be Followed

In performing the work outlined in this RFP, firms should follow the form required by the Statements on Standards for Attestation Engagements (SSAE) or other applicable professional standards established by the American Institute of Certified Public Accountants.

Section 2.3 Form of Report to be Issued

The final audit report will follow the form described in the RFP.

Section 2.4 Findings

The firm's audit documentation should contain sufficient information for OAG management to initiate timely corrective action. All findings should be grouped by applicable OAG Division or Office. Non-significant or immaterial finds should be excluded.

Section 2.5 Audit Period

The study and evaluation of the system of internal controls will cover the period of April 1, 2006 through June 30, 2006.

Section 2.8C Fieldwork

The firm must discuss the audit observations with OAG's Internal Control Officer prior to issuing the draft report. This conference will take place at the conclusion of fieldwork.

Section 4.14 Confidentiality Agreement

The firm will sign and abide by the Confidentiality Agreement included in this RFP.

Authorized Signature: _____

Name: _____

Title: _____

Date: _____

STATE OF NEW YORK
OFFICE OF THE ATTORNEY GENERAL

ELIOT SPITZER
Attorney General

Sylvia B. Hamer
Executive Director for Administration

July 18, 2006

Mr. Ronald C. Toski, CPA
Toski, Schaefer & Co., P.C.
555 International Drive
Williamsville, NY 14221

RE: Professional Auditing Services (C101402)

Dear Mr. Toski:

This is to inform you that Toski, Schaefer & Co., P.C. has been awarded the contract to provide professional auditing services for the New York State Office of the Attorney General. This contract is subject to the approval of the New York State Office of the State Comptroller and the completion of the Conflict of Interest Review.

Enclosed please find a copy of the contract. Please sign and notarize the four signature pages. In addition, please complete the new Confidentiality Agreement and State Consultant Services - Contractor's Planned Employment From Contract Start Date Through the End of the Contract Term (Form A). Return all the documents to me at the address below. You will be provided with a signed copy of the contract after the required approvals have been secured.

Please contact me at (518) 486-6669 if you have any questions. Thank you very much for your cooperation.

Sincerely,

Terri L. Allen
Senior Purchasing Agent

Enc.