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To: Executive Directors  
Chief Financial Officers  
Fiscal Directors

From: Marcia Gilliard, Assistant Commissioner,  
Finance/Audit and Banking

Date: November 30, 2015

Re: **Fiscal Years 2014-2015 Foster Care Audit Specifications for CPA  
Services to Conduct Foster Care Audits**

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Enclosed are the specifications that CPA firms must use to conduct your agency's Foster Care audit for Fiscal Years 2014-2015. Please note that a separate set of SSOP instructions will be issued for Child Success New York City (CSNYC).

Please use the following guidelines:

1. Use the prequalified Comptroller List to select three CPA firms.
2. Request cost proposals from the three firms and select a preferred firm.
3. Send all the cost proposals by mail to Marcia Gilliard at: 150 William Street, Room 10Q-3, New York, NY 10038. Or you may e-mail the cost proposals to: Marcia.Gilliard@acs.nyc.gov
4. The ACS audit liaison will inform you when a decision is made.

You may begin the Fiscal Years 2014-2015 audit at any time. However, finalization of the Fiscal Years 2014-2015 audits are only possible when all previous audit years have been settled and final assessment letters have been sent to you by this office.

Please call me if you have any questions, I can be reached at 212-676-8855.

CC: S. Nuccio                      R. Beck                      D. Brandwein  
K. Donkor                      J. Nakas                      P. LaPierre  
C. Braithwaite                  Audit Liaisons