

WESTCHESTER COUNTY BOARD OF LEGISLATORS

REQUEST FOR PROPOSAL

for

PROFESSIONAL AUDITING SERVICES

July 30, 2008

148 Martine Avenue
White Plains, New York 10601

WESTCHESTER COUNTY BOARD OF LEGISLATORS
Request for Proposal
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WESTCHESTER COUNTY

Request For Proposal for Professional Auditing Services

I. INTRODUCTION

A. General Information:

WESTCHESTER COUNTY is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending 12/31/08 with the County's option to renew the contract for two (2) additional one year periods. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards (1994), the provisions of the Federal Single Audit Act of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments.

Pursuant to §107.91 of the Laws of Westchester County, a complete independent audit of all financial dealings, transactions and records of the County shall be made annually. Under this law, the County Board of Legislators contracts with a certified public accountant or firm of certified public accountants for such audit and such auditor that is selected by the Board may also make such audits pertaining to the finances of the County as may be required by the Board. This law also requires that the audit be filed with the Board and open to public inspection.

There is no express or implied obligation for WESTCHESTER COUNTY to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, ten (10) copies of a proposal must be received by the County no later than Friday September 26, 2008 by 4:00 p.m. and must be addressed to:

William Ryan, Chairman
Westchester County Board of Legislators
148 Martine Avenue, Room 800
White Plains, New York 10601

It is anticipated the selection of a firm will be completed by Friday October 31, 2008. Following the notification of the selected firm it is expected a contract will be executed between both parties by Wednesday December 31, 2008.

B. Term of Engagement:

A one (1) year contract is contemplated with the County's option to renew annually for up to two (2) additional years thereafter; subject to the annual review and recommendation of the Audit Review Committee, the satisfactory negotiation of terms for any additional work that may be required, the concurrence of the Board of Legislators.

C. Legal Representations:

1. Understandings

Please take notice, by submission of a proposal in response to this request for proposals, proposing entity agrees to and understands:

- that any proposal, attachments, additional information, etc. submitted pursuant to this Request for Proposals constitute merely a suggestion to negotiate with the County of Westchester and is not a bid under Section 103 of the New York State General Municipal Law;
- submission of a proposal, attachments, and additional information shall not entitle the proposing entity to enter into a service agreement with the County of Westchester for the required services;
- by submitting a proposal, the proposing entity agrees and understands that the County of Westchester is not obligated to respond to the proposal, nor is it legally bound in any manner whatsoever by submission of same;
- that any and all counter-proposals, negotiations or any communications received by a proposing entity, its officers, employees or agents from the County, its elected officials, officers, employees or agents, shall not be binding against the County of Westchester, its elected officials, officers, employees or agents unless and until a formal written agreement for the services sought by this RFP is duly executed by both parties and approved by the Westchester County Board of Acquisition & Contract, and the Office of the Westchester County Attorney.

In addition to the foregoing, by submitting a proposal, the proposing entity also understands and agrees that the County of Westchester reserves the right, and may at its sole discretion exercise, the following rights and options with respect to this Request for Proposals:

- To reject any or all proposals;
- To issue additional solicitations for proposals and/or amendments to this RFP;
- To waive any irregularities in proposals received after notification to proposers affected;
- To select any proposal as the basis for negotiations of a contract, and to negotiate with one or more of the proposers for amendments or other modifications to their proposals;
- To conduct investigations with respect to the qualifications of each proposer;
- To exercise its discretion and apply its judgment with respect to any aspect of this RFP, the evaluation of proposals, and the negotiations and award of any contract;
- To enter into an agreement for only portions (or not to enter into an agreement for any) of the services contemplated by the proposals with one or more of the proposers;
- To select the proposal that best satisfies the interests of the County and not necessarily on the basis of price or any other single factor;

- While this is a Request For Proposals and not a bid, the County reserves the right to apply the case law under General Municipal Law § 103 regarding bidder responsibility in determining whether a proposer is a responsible vendor for the purpose of this RFP process;
- The County assumes no responsibility or liability of any kind for costs incurred in the preparation or submission of any proposal;
- The County is not responsible for any internal or external delivery delays which may cause any proposal to arrive beyond the stated deadline. To be considered, proposals MUST arrive at the place specified herein and be time stamped prior to the deadline.
- Evaluation criteria are not necessarily listed in order of importance. The County reserves the right to weigh its evaluation criteria in any manner it deems appropriate.

2. Proposal Requirements

- Requests for clarification of this RFP must be written and submitted to Kathy Thorsberg, CPA, Commissioner of Finance, 148 Martine Avenue, Room 720, White Plains, New York 10601 no later than 4:00 p.m. on Friday August 29, 2008. Formal written responses will be distributed by the County on or before Friday September 12, 2008. COMMUNICATIONS OF ANY KIND WILL BE BINDING AGAINST THE COUNTY, EXCEPT FOR THE FORMAL WRITTEN RESPONSES TO ANY REQUEST FOR CLARIFICATION.
- Proposals MUST be signed. Unsigned proposals will be rejected.
- Proposers may be required to give an oral presentation to the County to clarify or elaborate on the written proposal.
- No proposal will be accepted from nor any agreement awarded to any proposer that is in arrears upon any debt or in default of any obligation owed to the County. Additionally, no agreement will be awarded to any proposer that has failed to satisfactorily perform pursuant to any prior agreement with the County.

II. NATURE OF SERVICES REQUIRED

A. General

The WESTCHESTER COUNTY BOARD OF LEGISLATORS is soliciting the services of qualified firms of certified public accountants to audit the County's financial statements for the fiscal year ending December 31, 2008, with the County's option to renew its contract with the firm for each of the two (2) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The WESTCHESTER COUNTY BOARD OF LEGISLATORS desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.

The auditor is not required to audit the combining and individual fund and account group financial statements and supporting schedules. However, the auditor is to provide an "in-relation-to" report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements. The auditor is not required to audit the statistical section of the report.

The audits of the financial statements of the component units are not part of this selection process; the audits of these units are under separate contracts. The component units include:

- Westchester County Health Care Corporation
- Westchester Community College
- Public Utility Service Agency
- Industrial Development Agency

The auditor is not required to audit the schedule of federal financial assistance. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

The auditor, from time to time, will be requested to assist in accounting and management issues. The proposer should detail experience and timeliness of responses to inquiries.

C. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (1994), the provisions of the Single Audit Act of 1996 and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.

3. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133. The reports on compliance shall include all instances of non-compliance irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:

- County Executive
- Chairman, Board of Legislators
- Commissioner of Finance

E. Special Considerations

1. The auditor must have experience in auditing general purpose financial statements of county governments and should detail the extent and duration of their experience (e.g., name of government, dates of service).

2. WESTCHESTER COUNTY may send its comprehensive annual financial report to the Government Finance Officers Association (GFOA) of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to WESTCHESTER COUNTY to meet the requirements of that program. The auditor must have experience in assistance and preparation of a Comprehensive Annual Financial Report and experience in working with the GFOA to obtain the Certificate of Achievement for Excellence in Financial Reporting as they may be required to provide such assistance.

3. WESTCHESTER COUNTY currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters".

4. WESTCHESTER COUNTY has determined that the U.S. Department of Health and Human Services will function as the cognizant agency in accordance with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments.

5. The schedule of federal financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance are not included in the comprehensive annual financial report, but are to be issued separately.

6. During the fiscal year, WESTCHESTER COUNTY records all revenues from all sources on a cash basis. At the end of the year, significant assistance from the auditor is expected to determine the revenue adjustments necessary to conform to generally accepted accounting principles.

7. The auditor should be thoroughly familiar with the Governmental Accounting Standards Board (GASB) statement no. 34. The County will require the assistance of the auditor to be in compliance with statement no. 34 during the term of this contract.

F. Working Paper Retention & Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by WESTCHESTER COUNTY of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- WESTCHESTER COUNTY
- U.S. Department of Health and Human Services
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by WESTCHESTER COUNTY as part of an audit quality review process.
- Auditors of entities of which WESTCHESTER COUNTY is a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Contact Person

The auditor's principal contact with WESTCHESTER COUNTY will be KATHY THORSBERG, CPA, COMMISSIONER OF FINANCE, or her designated representative, who will coordinate the assistance to be provided by WESTCHESTER COUNTY to the auditor.

B. Fund Structure

For information regarding how to obtain a copy of Westchester County's most recently certified Comprehensive Annual Financial Report (CAFR) please see attached *Appendix A on page 26* of this Request For Proposal.

C. Budgetary Basis of Accounting

WESTCHESTER COUNTY Budgets for General, Sewer, Airport, Water and Refuse funds are legally adopted annually on a basis consistent with Generally Accepted Accounting Principles (GAAP). The Capital Projects fund is budgeted on a Project basis. Annual budgets are not adopted for Internal Service and Grants funds.

D. Schedule of Expenditures of Federal Awards (SOFA)

For information regarding how to obtain a copy of Westchester County's most recently completed Schedule of Expenditures of Federal Awards (SOFA) please see attached *Appendix A on page 26* of this Request For Proposal.

E. Pension Plans

WESTCHESTER COUNTY participates in the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System. These are cost sharing multiple public employer retirement systems. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law.

F. Component Units

WESTCHESTER COUNTY is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, components units are included in WESTCHESTER COUNTY'S financial statements.

G. Magnitude of Finance Operations

The Finance Department is headed by KATHY THORSBERG, CPA, COMMISSIONER OF FINANCE, and consists of Sixty (60) employees. The principal functions performed and the number of employees assigned to each are as follows:

| <u>Function</u> | <u>Number of Employees</u> |
|-------------------------------|----------------------------|
| Administration | 10 |
| General Accounting | 8 |
| Accounts Payable | 9 |
| Treasury | 4 |
| Payroll & Benefits | 10 |
| Automated Accounting System | 2 |
| Bureau of Purchase and Supply | 17 |

H. Computer Systems

The County's current automated accounting system software was developed by American Management Systems (AMS) and is known as Advantage 3.4.

I. Availability of Prior Audit Reports and Working Papers

Interested proposers who wish to review prior years' audit reports and management letters should contact Kathy Thorsberg, CPA, Commissioner of Finance, at Westchester County, 148 Martine Avenue, Room 720, White Plains, New York 10601. Westchester County will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposals.

J. Report Preparation

Report preparation, editing and printing shall be the responsibility of the WESTCHESTER COUNTY DEPARTMENT OF FINANCE.

IV. TIME REQUIREMENTS*

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

- Request for proposals issued Wednesday, July 30, 2008
- Due date for proposals Friday, September 26, 2008

B. Notification and Contract Dates

- Selected firm notified Friday, October 31, 2008
- Contract date Thursday, January 1, 2009

C. Date Audit May Commence

WESTCHESTER COUNTY will have all records ready for audit and all management personnel available to meet with the firm's personnel as of Monday, March 2, 2009.

D. Schedule for 2008 Fiscal Year Audit *

(A similar schedule will be developed for audits of future fiscal years.)

Each of the following shall be completed by the auditor no later than the dates indicated.

E. Detailed Audit Plan

The auditor shall provide WESTCHESTER COUNTY by Friday January 30, 2009, both a detailed audit plan and a list of all schedules to be prepared by WESTCHESTER COUNTY.

F. Date Final Report is Due

The auditor shall prepare a draft of the Audit reports, notes, and all required supplementary schedules (and statistical data) by April 30, 2009. The Commissioner of Finance will complete her review of the draft report as expeditiously as possible. It is not expected that this process should exceed two weeks. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. It is anticipated that this process will be completed and the final report delivered by June 15, 2009. The final report should be delivered to:

Kathy Thorsberg, CPA
Commissioner of Finance
148 Martine Avenue, Room 720
White Plains, New York 10601

* dates subject to change at the County's sole discretion

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR & REPORT PREPARATION

A. Finance Department and Clerical Assistance

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the firm chosen.

B. Electronic Data Processing (EDP) Assistance

EDP personnel will be available to assist the auditor in performing the engagement. EDP personnel will also be available to provide systems documentation and explanations. The auditor will be provided computer time and the use of WESTCHESTER COUNTY'S computer hardware and software.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

ALL INQUIRIES DURING THE ENTIRE PROPOSAL PROCESS MUST BE MADE ONLY TO THE COMMISSIONER OF FINANCE, KATHY THORSBERG, CPA, VIA FAX AT (914) 995-3230. CONTACT WITH WESTCHESTER COUNTY PERSONNEL OTHER THAN THE COMMISSIONER OF FINANCE OR HER DESIGNEE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR DISQUALIFICATION FROM THE SELECTION PROCESS.

2. Submission of Proposals

The following material is required to be received by William Ryan, Chairman, Board of Legislators, for a proposing firm to be considered:

(A.) A master copy (so marked) of a Technical Proposal and nine (9) copies to include the following:

(i.) ***Title Page*** - Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

(ii.) ***Table of Contents***

(iii.) ***Transmittal letter*** - A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for three (3) months.

(iv.) ***Detailed Proposal*** - The detailed proposal should follow the order set forth in Section VI.B of this request for proposals.

(B.) The proposer shall include an original and three (3) copies of a price proposal in a separate sealed envelope marked as follows:

SEALED PRICE PROPOSAL
TO WESTCHESTER COUNTY
FOR PROFESSIONAL AUDITING SERVICES (DATE)

(C.) Proposers should send the completed proposal consisting of the **two (2) separate envelopes** to the following address:

William Ryan, Chairman
Westchester County Board of Legislators
148 Martine Avenue, Room 800
White Plains, NY 10601

B. Technical Proposal

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of WESTCHESTER COUNTY in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their 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 that will meet the request for proposal's requirements.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT

The technical proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed price proposal). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subject, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of WESTCHESTER COUNTY as defined by (generally accepted auditing standards) the U.S. General Accounting Office's Government Auditing Standards (1994).

The firm also should provide an affirmative statement that it is independent of all of the component units of WESTCHESTER COUNTY as defined by those same standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving WESTCHESTER COUNTY or any of its (agencies/agencies or component units agencies, component units or oversight unit) 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 audit.

3. Conflicts of Interest

Firms shall give WESTCHESTER COUNTY written notice of any existing professional relationships that would present a conflict of interest. In addition, the successful proposer shall give WESTCHESTER COUNTY written notice of any professional relationships entered into during the period of the agreement that would present a conflict of interest.

4. License to Practice in NEW YORK

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice as Certified Public Accountants in the State of New York.

5. Firm Qualifications and Experience

The proposal should state 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 performed and the

number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The proposal should include a list of all firm offices located in the State of New York.

6. Partner, Supervisory and Staff Qualifications and Experience

The staff providing services must be located in the metropolitan New York area.

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement and indicate whether each such person is (registered/licensed) to practice as a certified public accountant in NEW YORK. The firm also should provide information on the government auditing experience of each person with an emphasis on county government experience, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

WESTCHESTER COUNTY is particularly interested in the experience with New York governmental clients of the staff expected to assigned to the audit. The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

PLEASE TAKE NOTICE: The Board of Legislators desires proposals that show persons experienced in audits of New York municipal governments, particularly counties, will actually be performing the work on the Audit. This factor will be a critical determinant in the selection of the County's Auditor. Firms that propose qualified supervisors, but will have the majority of the work performed by inexperienced personnel will not be given serious consideration. In addition, any firm that is selected for this contract with a proposal to use experienced personnel for conducting the majority of the work, but fails to deliver, should understand that this will be grounds for termination of the contract for cause.

The proposer should identify the extent to which staff to be assigned to the audit reflect WESTCHESTER COUNTY'S commitment to Affirmative Action.

Proposals must include a page that identifies key personnel who will be conducting the work. Key personnel shall be approved by the County and will be reflected as a schedule in the

successful proposer's contract. There shall be no change in key personnel without the express written prior permission of the County. However, engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. In all other circumstances, key personnel may only be changed with the express prior written permission of WESTCHESTER COUNTY. County Commissioner of Finance shall have the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of WESTCHESTER COUNTY, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

7. Prior Engagements with WESTCHESTER COUNTY

The firm should list separately all engagements within the last five years, ranked on the basis of total staff hours, for WESTCHESTER COUNTY by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the locations of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

8. Similar Engagements with Other Governmental Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. Again, experience of the proposed staff with New York State counties or large municipalities is especially important. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

Indicate separately, a list of all governmental clients in the State of New York.

9. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as WESTCHESTER COUNTY'S budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a) Proposed segmentation of the engagement

- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- c) Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- d) Extent of use of EDP software in the engagement.
- e) Type and extent of analytical procedures to be used in the engagement.
- f) Approach to be taken to gain and document an understanding of WESTCHESTER COUNTY'S internal control structure.
- g) Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h) Approach to be taken in drawing audit sample for purposes of tests of compliance.

10. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from WESTCHESTER COUNTY.

11. Report Format

The proposal should include sample formats for required reports.

NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL

C. Sealed Price Proposal

1. Total All-inclusive Maximum Price

The sealed price proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

WESTCHESTER COUNTY will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed price proposal. Such costs should not be included in the proposal.

The first page of the sealed price proposal should include the following information:

- a) Name of Firm
- b) Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with WESTCHESTER COUNTY.
- c) A total All-inclusive Maximum Price for each of the three fiscal years contemplated in this request (i.e., 2008, 2009, and 2010).

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the sealed price proposal should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix B, Part 1), that supports the total all-inclusive maximum price. The cost of special services described in Section II E of this request for proposals should be disclosed as separate components of the total all-inclusive maximum price using the format provided in Appendix B, Parts 2 and 3.

3. Out-of-pocket Expenses must be Included in the Total All-inclusive Maximum Price and Reimbursement Rates

In addition, a statement must be included in the sealed price proposal stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing WESTCHESTER COUNTY rates for its employees.

4. Rates for Additional Professional Services

If it should become necessary for WESTCHESTER COUNTY to request the auditor to render any additional services to either supplement the services requested in this request for proposals 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 WESTCHESTER COUNTY and the firm. Any such additional work agreed to between WESTCHESTER COUNTY and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed price proposal.

VII. EVALUATION PROCEDURES

A. Audit Review Committee

Proposals submitted will be evaluated by a seven (7) member Audit Review Committee selected by WESTCHESTER COUNTY BOARD OF LEGISLATORS consisting of:

William J. Ryan, Chairman of the County Board of Legislators
Martin L. Rogowsky, Majority Leader, County Board of Legislators
Jose I. Alvarado, Chair, Budget & Appropriations Committee
Bernice Spreckman, County Legislator
Anne N. Reasoner, Budget Director
Kathy Thorsberg, CPA, Commissioner of Finance
Robert J. Boland, Director of Fiscal Affairs - Board of Legislators

B. Review of Proposals

The Audit Review Committee will use a point formula during the review process to score proposals. Each member of the Audit Review Committee will first score each technical proposal by each of the criteria described in Section VII C below. The full Audit Review Committee will then convene to review and discuss these evaluations and to combine the individual scores to arrive at a composite technical score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, the sealed price proposal will be opened and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

WESTCHESTER COUNTY reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated. The following represent the principal selection criteria which will be considered during the evaluation process. However, the County reserves the right to weigh evaluation criteria in any manner it deems appropriate.

1. Mandatory Elements

- a) The audit firm is independent and licensed to practice in New York State.

- b) The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
- c) The firm has no conflict of interest with regard to any other work performed by the firm for WESTCHESTER COUNTY.
- d) The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- e) The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

2. Technical Qualifications

a) Expertise and Experience

- The firm's past experience and performance on comparable government engagements.
- The firm's past experience with New York State counties and municipalities
- The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- Familiarity with main frame automated accounting systems.
- Experience with similar federal and state financial assistance programs.
- Experience with GFOA's Certificate of Conformance Program.
- The firm's use of experienced personnel to perform the work on the audit.

b) Audit Approach

- Adequacy of proposed staffing plan for various segments of the engagement.
- Adequacy of sampling techniques.
- Adequacy of analytical procedures.
- Adequacy of the audit plan in utilizing the electronic data processing function.

3. Price

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM.

D. Oral Presentations

During the evaluation process, the Audit Review Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Audit Review Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

The WESTCHESTER COUNTY BOARD OF LEGISLATORS will select a firm based upon the recommendation of the Audit Review Committee.

It is anticipated that a firm will be selected by Friday October 31, 2008. Following notification of the firm selected, it is expected a contract will be executed between both parties by Wednesday December 31, 2008.

F. Right to Reject Proposals

Submission of a proposal indicates that the firm understands and will abide by the conditions contained in this request for proposals.

The WESTCHESTER COUNTY BOARD OF LEGISLATORS reserves the right without prejudice to reject any or all proposals.

VIII. General Understandings

A. Non-Collusion

The proposer, by signing the proposal, does hereby warrant and represent that any ensuing agreement has not been solicited, secured or prepared directly or indirectly in a manner contrary to the laws of the State of New York and the County of Westchester, and that said laws have not been violated and shall not be violated as they relate to the procurement or the performance of the agreement by any conduct, including the paying or the giving of any fee, commission, compensation, gift, gratuity or consideration of any kind, directly or indirectly, to any County employee, officer or official.

B. Conflict of Interest

The award of a contract is subject to provisions of all Federal, State and County laws. All firms must disclose with their proposals the name of any officer, director or agent who is also an employee of the County of Westchester. Further, all firms must disclose the name of any County employee who owns, directly or indirectly, an interest of ten percent (10%) or more in the firm or any of its subsidiaries or affiliates.

C. Contract

After selection of the successful proposer, a formal written contract will be prepared by the County of Westchester and will not be binding until signed by both parties and approved by the Westchester County Board of Acquisition & Contract and the Office of the County Attorney. NO RIGHTS SHALL ACCRUE TO ANY PROPOSER BY THE FACT THAT A PROPOSAL HAS BEEN SELECTED BY THE COUNTY FOR SUBMISSION TO THE BOARD OF ACQUISITION & CONTRACT FOR CONTRACT APPROVAL. SAID BOARD HAS THE RIGHT TO REJECT ANY RECOMMENDATION AND THE APPROVAL OF SAID BOARD IS NECESSARY BEFORE A VALID AND BINDING CONTRACT MAY BE EXECUTED BY THE COUNTY.

D. Indemnification and Insurance

The proposer accepts and agrees that language in substantially the following form will be included in the contract between the proposer and the County:

“In addition to, and not in limitation of the insurance requirements contained herein the Consultant agrees:

- (a) that except for the amount, if any, of damage contributed to, caused by or resulting from the negligence of the County, the Consultant shall indemnify and hold harmless the County, its officers, employees and agents from and against any and all liability, damage, claims, demands, costs, judgments, fees, attorneys' fees or loss arising directly or indirectly out of the acts or omissions hereunder by the Consultant or third parties under the direction or control of the Consultant; and
- (b) to provide defense for and defend, at its sole expense, any and all claims, demands or causes of action directly or indirectly arising out of this Agreement and to bear all other costs and expenses related thereto.

Upon execution of any contract between the proposer and the County, the proposer will be required to provide proof of the insurance coverage described in Schedule “A”.

Insurance coverage in amount and form shall not be deemed acceptable until approved by the County of Westchester, Department of Risk Management. The Director of Risk Management may alter insurance requirements at his discretion.

E. Contents Of Proposal

The New York State Freedom of Information Law as set forth in Public Officers Law, Article 6, Sections 84-90, mandates public access to government records. However, proposals submitted in response to this RFP may contain technical, financial background or other data, public disclosure of which could cause substantial injury to the proposer's competitive position or constitute a trade secret. Proposers who have a good faith belief that information submitted in their proposals is protected from disclosure under the New York Freedom of Information Law shall:

- a) insert the following notice in the front of its proposal:

“NOTICE

The data on pages ___ of this proposal identified by an asterisk (*) contains technical or financial information constituting trade secrets or information the disclosure of which would result in substantial injury to the proposer’s competitive position.

The proposer requests that such information be used only for the evaluation of the proposal, but understands that any disclosure will be limited to the extent that the County considers proper under the law. If the County enters into an agreement with this proposer, the County shall have the right to use or disclose such information as provided in the agreement, unless otherwise obligated by law.”

and

b) clearly identify the pages of the proposals containing such information by typing in bold face on the top of each page " * **THE PROPOSER BELIEVES THAT THIS INFORMATION IS PROTECTED FROM DISCLOSURE UNDER THE STATE FREEDOM OF INFORMATION LAW.**"

The County assumes no liability for disclosure of information so identified, provided that the County has made a good faith legal determination that the information is not protected from disclosure under applicable law or where disclosure is required to comply with an order or judgment of a court of competent jurisdiction.

The contents of the proposal which is accepted by the County, except portions "Protected from Disclosure", may become part of any agreement resulting from this RFP.

F. MBE/WBE Policy

Pursuant to Local Law No. 27-1997, it is the goal of the County to use its best efforts to encourage, promote and increase the participation of business enterprises which are owned and controlled by persons of color or women in contracts and projects funded by the County. Therefore, the County asks Proposers to complete the questionnaire attached hereto as Schedule “B.”

G. MacBride Principles

Pursuant to Act No. 56-1999, no County procuring officer may award or recommend for award any contract not subject to competitive bidding to a proposer that does not execute a certification substantially in the form attached hereto as Schedule “C.” Therefore, the County asks Proposers to complete the questionnaire attached hereto as Schedule “C.”

H. Relationships to County

Proposers are required to complete the questionnaire entitled “Required Disclosure of Relationships to County” attached hereto as Schedule “D.” In the event that any information provided in the completed questionnaire changes, Proposer agrees to provide a revised “Required Disclosure of Relationships to County” form to the County within ten (10) business days of such event.

I. Proposer Certification

The undersigned agrees and understands that this proposal and all attachments, additional information, etc. submitted herewith constitute merely an offer to negotiate with the County of Westchester and is NOT A BID. Submission of this proposal, attachments, and additional information shall not obligate or entitle the proposing entity to enter into a service agreement with the County of Westchester for the required services. The undersigned agrees and understands that the County of Westchester is not obligated to respond to this proposal nor is it legally bound in any manner whatsoever by the submission of same. Further, the undersigned agrees and understands that any and all proposals and negotiations shall not be binding or valid against the County of Westchester, its elected officials, directors, officers, employees or agents unless an agreement is signed by a duly authorized officer of the County of Westchester and approved by the County Board of Acquisition & Contract and by the Office of the County Attorney.

It is understood and agreed that the County of Westchester reserves the right to reject consideration of any and all proposals including, but not limited to, proposals which are conditional or incomplete. It is further understood and agreed that the County of Westchester reserves all rights specified in the Request for Proposals.

It is represented and warranted by those submitting this proposal that, except as disclosed in the proposal, no officer or employee of the County of Westchester is directly or indirectly a party to or in any other manner interested in this proposal or any subsequent service agreement that may be entered into.

Proposer Name

BY: _____
Name and Title

APPENDIX A

- A- COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)
- B- SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SOFA)

TO OBTAIN A COPY OF WESTCHESTER COUNTY'S MOST RECENTLY CERTIFIED ANNUAL FINANCIAL STATEMENT,

OR,

A COPY OF WESTCHESTER COUNTY'S MOST RECENTLY COMPLETED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SOFA),

PLEASE VISIT OUR OFFICIAL WEBSITE AT WWW.WESTCHESTERGOV.COM AND PROCEED AS FOLLOWS:

- 1-SELECT AND CLICK "**DEPARTMENT**".
- 2- UNDER COUNTY DEPARTMENTS, SELECT AND CLICK "**FINANCE**"
- 3-SELECT AND CLICK "**FINANCIAL STATEMENT**"

THE REPORTS ARE POSTED ON THAT PAGE

APPENDIX B

Part 1

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT FOR THE _____ FINANCIAL STATEMENTS

| | Year | Standard Hourly Rates | Quoted Hourly Rates | Total |
|--|-------|-----------------------------|---------------------------|---------|
| | | | | |
| Hours | | | | |
| Partners | _____ | \$_____ | \$_____ | \$_____ |
| Managers | _____ | _____ | _____ | _____ |
| Supervisory Staff | _____ | _____ | _____ | _____ |
| Staff | _____ | _____ | _____ | _____ |
| Other | _____ | _____ | _____ | _____ |
| Subtotal | | | | \$_____ |
| Total for services described in Section II E of this request for proposals (Detail on subsequent schedule) | | | | \$_____ |
| Out-of-pocket expenses: | | | | |
| Meals and lodging | | | | _____ |
| Transportation | | | | _____ |
| Other (specify): _____ | | | | _____ |
| Total all-inclusive maximum price for the _____ audit | | | | \$_____ |
| | Year | | | |

Note: The hourly rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

APPENDIX B

Part 2

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE _____ FINANCIAL STATEMENTS:
Year

COMBINING SCHEDULE - ALL SERVICES
DESCRIBED IN THE REQUEST FOR PROPOSALS SECTION II E

| Nature of Service to be Provided | Schedule | Total Price |
|----------------------------------|----------|-------------|
| ----- | | |
| | | \$ _____ |
| | | \$ _____ |
| | | \$ _____ |
| Total | | \$ _____ |

EACH SERVICE DESCRIBED IN SECTION II E SHOULD BE SUPPORTED BY AN INDIVIDUAL SCHEDULE IN THE FORMAT PROVIDED IN PART 3 OF THIS APPENDIX.

APPENDIX B

Part 3

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
 FOR THE AUDIT OF THE _____ FINANCIAL STATEMENTS
 Year _____
 SUPPORTING SCHEDULE FOR [NAME OF SERVICE]

| | Hours | Standard Hourly | Quoted Hourly Rates | Total |
|---|-------|--------------------|---------------------------|----------|
| <hr style="border-top: 1px dashed black;"/> | | | | |
| Partners | _____ | \$ _____ | \$ _____ | \$ _____ |
| Managers | _____ | _____ | _____ | _____ |
| Supervisory Staff | _____ | _____ | _____ | _____ |
| Staff | _____ | _____ | _____ | _____ |
| Other | _____ | _____ | _____ | _____ |
| Subtotal | | | | \$ _____ |
| Out-of-pocket expenses: | | | | |
| Meals and lodging | | | | _____ |
| Transportation | | | | _____ |
| Other (specify): _____ | | | | _____ |
| Total all-inclusive maximum price [NAME OF SERVICE] | | \$ _____ | | |

Note: The hourly rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive price.

SCHEDULE "A "

STANDARD INSURANCE PROVISIONS (Consultant)

1. Prior to commencing work, the Consultant shall obtain at its own cost and expense the required insurance from insurance companies licensed in the State of New York, carrying a Best's financial rating of A or better, and shall provide evidence of such insurance to the County of Westchester, as may be required and approved by the Director of Risk Management of the County. The policies or certificates thereof shall provide that thirty days prior to cancellation or material change in the policy, notices of same shall be given to the Director of Risk Management of the County of Westchester by registered mail, return receipt requested, for all of the following stated insurance policies. All notices shall name the Consultant and identify the Agreement.

If at any time any of the policies required herein shall be or become unsatisfactory to the County, as to form or substance, or if a company issuing any such policy shall be or become unsatisfactory to the County, the Consultant shall upon notice to that effect from the County, promptly obtain a new policy, submit the same to the Department of Risk Management of the County of Westchester for approval and submit a certificate thereof. Upon failure of the Consultant to furnish, deliver and maintain such insurance, the Agreement, at the election of the County, may be declared suspended, discontinued or terminated. Failure of the Consultant to take out, maintain, or the taking out or maintenance of any required insurance, shall not relieve the Consultant from any liability under the Agreement, nor shall the insurance requirements be construed to conflict with or otherwise limit the contractual obligations of the Consultant concerning indemnification. All property losses shall be made payable to and adjusted with the County.

In the event that claims, for which the County may be liable, in excess of the insured amounts provided herein are filed by reason of any operations under the Agreement, the amount of excess of such claims or any portion thereof, may be withheld from payment due or to become due the Consultant until such time as the Consultant shall furnish such additional security covering such claims in form satisfactory to the County of Westchester.

2. The Consultant shall provide proof of the following coverage (if additional coverage is required for a specific agreement, those requirements will be described in the "Special Conditions" of the contract specifications):

(a) Workers' Compensation. Certificate form C-105.2 (9/07) or State Fund Insurance Company form U-26.3 is required for proof of compliance with the New York State Workers' Compensation Law. State Workers' Compensation Board form DB-120.1 is required for proof of compliance with the New York State Disability Benefits Law. Location of operation shall be "All locations in Westchester County, New York."

Where an applicant claims to not be required to carry either a Workers' Compensation Policy or Disability Benefits' Policy, or both, the employer must complete affidavit form WC/DB-100 (revised 9/07), sign and notarize the form, and send to the NYS Workers' Compensation Board for (stamped) approval. The stamped approval (valid for 1 year) should then be provided to the County of Westchester with all other insurance documentation.

If the employer is self-insured for Worker's Compensation, he/she should present a certificate from the New York State Worker's Compensation Board evidencing that fact (Either SI-12, Certificate of Workers' Compensation Self-Insurance, or GSI-105.2, Certificate of Participation in Workers' Compensation Group Self-Insurance).

(b) Employer's Liability with minimum limit of \$100,000.

(c) Commercial General Liability Insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and \$100,000 for property damage or a combined single limit of \$1,000,000 (c.s.1), naming the County of Westchester as an additional insured. This insurance shall include the following coverages:

- (i) Premises - Operations.
- (ii) Broad Form Contractual.
- (iii) Independent Contractor and Sub-Contractor.
- (iv) Products and Completed Operations.

(d) Automobile Liability Insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and a minimum limit of \$100,000 per occurrence for property damage or a combined single limit of \$1,000,000 unless otherwise indicated in the contract specifications. This insurance shall include for bodily injury and property damage the following coverages:

- (i) Owned automobiles.
- (ii) Hired automobiles.
- (iii) Non-owned automobiles.

(e) Consultant's Professional Liability. The Consultant shall provide proof of such insurance. (Limits of \$1,000,000 per occurrence/\$3,000,000 aggregate).

3. All policies of the Consultant shall be endorsed to contain the following clauses:

(a) Insurers shall have no right to recovery or subrogation against the County of Westchester (including its employees and other agents and agencies), it being the intention of the parties that the insurance policies so effected shall protect both parties and be primary coverage for any and all losses covered by the above-described insurance.

(b) The clause "other insurance provisions" in a policy in which the County of Westchester is named as an insured, shall not apply to the County of Westchester.

(c) The insurance companies issuing the policy or policies shall have no recourse against the County of Westchester (including its agents and agencies as aforesaid) for payment of any premiums or for assessments under any form of policy.

(d) Any and all deductibles in the above described insurance policies shall be assumed by and be for the account of, and at the sole risk of, the Consultant.

SCHEDULE “B”

For Informational Purposes Only

**QUESTIONNAIRE REGARDING BUSINESS ENTERPRISES
OWNED AND CONTROLLED BY PERSONS OF COLOR OR WOMEN**

As part of the County’s program to encourage the meaningful and significant participation of business enterprises owned and controlled by persons of color or women in County contracts, and in furtherance of Local Law No. 27-1997 we request that you answer the questions listed below.

The term persons of color means a United States citizen or permanent resident alien who is and can demonstrate membership of one of the following groups: (a) Black persons having origins in any of the Black African racial groups; (b) Hispanic persons of Mexican, Puerto Rican, Dominican, Cuban, Central or South American descent of either Indian or Hispanic origin regardless of race; (c) Native American or Alaskan native persons having origins in any of the original peoples of North American; or (d) Asian or Pacific Islander persons having origins in any of the Far East countries, South East Asia, the Indian sub-continent or the Pacific Islands.

An enterprise owned and controlled by persons of color or women means a business enterprise including a sole proprietorship, limited liability partnership, partnership, limited liability corporation or corporation that is (a.) at least 51% owned by one or more persons of color or women; (b.) an enterprise in which such ownership by persons of color or women is real, substantial and continuing; (c.) an enterprise in which such ownership interest by persons of color or women has and exercises the authority to control and operate, independently, the day-to-day business decisions of the enterprise; and (d.) an enterprise authorized to do business in this state which is independently owned and operated.

In addition, a business enterprise owned and controlled by persons of color or women shall be deemed to include any business enterprise certified as an MBE or WBE pursuant to Article 15-a of the New York State Executive Law and implementing regulations, 9 NYCRR subtitle N Part 540 et seq. , or as a small disadvantaged business concern pursuant to the Small Business Act, 15 U.S.C. 631 et seq., and the relevant provisions of the Code of Federal Regulations as amended.

1. Are you a business enterprise which is owned and controlled by persons of color or women in accordance with the standards listed above?

- _____ No
- _____ Yes (as a business owned and controlled by persons of color)
- _____ Yes (as a business owned and controlled by women)

2. If you are a business owned and controlled by persons of color, please specify, the minority classifications which apply: _____

3. Are you certified with the State of New York as a minority business enterprise (“MBE”) or a women business enterprise (“WBE”)?

- _____ No
- _____ Yes (as a MBE)
- _____ Yes (as a WBE)

4. If you are certified with the State of New York as an MBE, please specify the minority classifications which apply: _____

5. Are you certified with the Federal Government as a small disadvantaged business concern?

- _____ No
- _____ Yes

Name of Firm/Business Enterprise: _____

Address: _____

Name/Title of Person completing MBE/WBE Questionnaire: _____

Signature: _____

SCHEDULE “C”

CERTIFICATION REGARDING BUSINESS DEALINGS WITH NORTHERN IRELAND

A. The Contractor and any individual or legal entity in which the Contractor holds a ten percent (10%) or greater ownership interest and any individual or legal entity that holds a ten percent (10%) or greater ownership interest in the Contractor (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 Principles.

B. For purposes of this Certification, “MacBride Principles” shall mean those principles relating to nondiscrimination in employment and freedom of workplace opportunity which require employers doing business in Northern Ireland to:

- (1) increase the representation of individuals from underrepresented religious groups in the work force, including managerial, supervisory, administrative, clerical and technical jobs;
- (2) take steps to promote adequate security for the protection of employees from underrepresented religious groups both at the workplace and while traveling to and from work;
- (3) ban provocative religious or political emblems from the workplace;
- (4) publicly advertise all job openings and make special recruitment efforts to attract applicants from underrepresented religious groups;
- (5) establish layoff, recall and termination procedures which do not in practice favor a particular religious group;
- (6) abolish all job reservations, apprenticeship restrictions and differential employment criteria which discriminate on the basis of religion;
- (7) develop training programs that will prepare substantial numbers of current employees from underrepresented religious groups for skilled jobs, including the expansion of existing programs and the creation of new programs to train, upgrade and improve the skills of workers from underrepresented religious groups;
- (8) establish procedures to assess, identify and actively recruit employees from underrepresented religious groups with potential for further advancement; and
- (9) appoint a senior management staff member to oversee affirmative action efforts and develop a timetable to ensure their full implementation.

C. For purposes of this Certification, “Northern Ireland” shall be understood to be the six counties partitioned from the Irish Province of Ulster, and administered from London and/or from Stormont.

D. The Contractor agrees that the warranties and representation in paragraph “A” are material conditions of this Agreement. If the County receives information that the Contractor is in violation of paragraph “A”, the County shall review such information and give the Contractor opportunity to respond. If the County finds that such a violation has occurred, the County may declare the Contractor in default, and/or terminate this Agreement. In the event of any such termination, the County may procure the supplies, services or work from another source in accordance with applicable law. The Contractor shall pay to the County the difference between the contract price for the uncompleted portion of this Agreement and the cost to the County of completing performance of this Agreement either by itself or by engaging another Contractor. If this is a contract other than a construction contract, the Contractor shall be liable for the difference in price if the cost of procurement from another source is greater than what the County would have paid the Contractor plus any reasonable costs the County incurs in any new procurement and if this is a construction contract, the County shall also have the right to hold the Contractor in partial or total default in accordance with the default provisions of this Agreement. In addition, the Contractor may be declared not to be a responsible bidder or proposer for up to three (3) years, following written notice to the Contractor, giving the Contractor the opportunity for a hearing at which the Contractor may be represented by counsel. The rights and remedies of the County hereunder shall be in addition to, and not in lieu of, any rights and remedies the County has pursuant to this Agreement or by operation of law or in equity.

Agreed:

Name of Contractor: _____

By (Authorized Representative): _____

Title: _____ Date: _____

SCHEDULE "D"

REQUIRED DISCLOSURE OF RELATIONSHIPS TO COUNTY
(Prior to execution of a contract by the County, a potential County contractor must complete, sign and return this form to the County)

Contract Name and/or ID No.:

(To be filled in by County)

Name of Contractor:

(To be filled in by Contractor)

A.) Related Employees:

1. Are any of the employees that you will use to carry out this contract with Westchester County also an officer or employee of the County, or the spouse, or the child or dependent of such County officer or employee?

Yes _____ No _____

If yes, please provide details: _____

B.) Related Owners:

1. If you are the owner of the Contractor, are you or your spouse, an officer or employee of the County?

Yes _____ No _____

If yes, please provide details: _____

To answer the following question, the following definition of the word "interest" shall be used:

Interest means a direct or indirect pecuniary or material benefit accruing to a county officer or employee, his or her spouse, child or dependent, whether as the result of a contract with the county or otherwise. For the purpose of this chapter, a county officer or employee shall be deemed to have an "interest" in the contract of:

- i. His/her spouse, children and dependents, except a contract of employment with the county;**
- ii. A firm, partnership or association of which such officer or employee is a member or employee;**

- iii. A corporation of which such officer or employee is an officer, director or employee; and
- iv. A corporation of which more than five (5) percent of the outstanding capital stock is owned by any of the aforesaid parties.

2. Do any officers or employees of the County have an **interest** in the Contractor or in any subcontractor that will be used for this contract?

Yes _____ No _____

If yes, please provide details: _____

Authorized Company Official shall sign below and type or print information below the signature line:

Name:

Title:

Date:

SCHEDULE "E"

**STATEMENT OF ENROLLMENT IN A
QUALIFIED TRANSPORTATION FRINGE PROGRAM**

1. I am the _____ of _____.
(title) (Bidder's/Proposer's full legal name)

2. This statement is not applicable because *(check all that apply, skip number 3 and sign below)*:

- The total value of the contract is less than \$100,000 in any twelve month period during the contract term.
- Bidder/Proposer employs less than 25 individuals who utilize public transportation and/or pay for commuter parking at least 1 day per week.

(If question 2 does not apply proceed with question 3 and sign below).

3. This Statement is applicable and is submitted in order to comply with the requirements of Executive Order No. 7-2005 of the County of Westchester which requires prospective contractors, concessionaires and vendors to submit a signed statement at the time of procurement of the contract that they are enrolled in or have initiated the process to enroll in a Qualified Transportation Fringe Program as defined in §132(f)(1) of the IRS Tax Code.

As of the date hereof the above indicated Bidder/Proposer:

is enrolled in a Qualified Transportation Fringe Program as set forth in §132(f) of the Internal Revenue Service Tax Code, or

has initiated the process of enrolling in a Qualified Transportation Fringe Program as set forth in §132(f) of the Internal Revenue Service Tax Code and will notify the appropriate County personnel in writing upon the commencement of their participation in such a program.

signature

date

SCHEDULE "E"

**WAIVER APPLICATION
Qualified Transportation Fringe Program**

Date: _____
Name: _____
Company: _____
Address: _____

This Application for a Waiver from the requirements of Executive Order No. 7-2005 is being submitted based upon one of the following:

- an inability to comply with Executive Order No. 7-2005, or
- hardship would result from such compliance.

Provide detailed explanation below:

signature of authorized company official

Approved: _____
Disapproved: _____
Date: _____

Commissioner or Department Head