

**WESTCHESTER COUNTY BOARD OF LEGISLATORS**

**REQUEST FOR PROPOSALS  
FOR  
PROFESSIONAL AUDITING SERVICES**

**ISSUE DATE: September 2, 2017  
DUE DATE: September 29, 2017 at 4:00 P.M.**

Issued By:

Michael B. Kaplowitz  
Chairman

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

## **I. PROPOSAL INFORMATION**

The County of Westchester (the “County”), acting by and through its Board of Legislators, is requesting proposals from qualified firms of certified public accountants to provide professional auditing services for the County’s financial statements.

Copies of this Request for Proposals (“RFP”) may be downloaded from the County’s website for RFPs: <http://www.westchestergov.com/rfp> under “Professional Auditing Services”.

### **A.) PROCUREMENT SCHEDULE**

Issue Date:	September 2, 2017
Requests for Clarification Due:	September 12, 2017 at 4:00 p.m.
Written Responses to Requests for Clarification Posted:	on or before September 19, 2017
Due Date:	September 29, 2017 at 4:00 p.m.

*All times specified above and elsewhere in this RFP shall be understood to be Eastern Time.*

### **B.) REQUESTS FOR CLARIFICATION**

All requests for clarification must be submitted, as set forth below, no later than 4:00 p.m. on September 12, 2017. All requests for clarification must be typed and emailed to Ann Marie Berg, Commissioner of Finance, at [amb1@westchestergov.com](mailto:amb1@westchestergov.com) with a subject line of ‘Professional Auditing Services, Request for RFP Clarification’.

Formal written responses will be distributed by the County on or before September 19, 2017 by being posted on the County website for RFPs: <http://www.westchestergov.com/rfp>

**NO COMMUNICATIONS OF ANY KIND WILL BE BINDING AGAINST THE COUNTY, EXCEPT FOR THE FORMAL WRITTEN RESPONSES TO ANY REQUEST FOR CLARIFICATION.**

### **C.) PROPOSAL CONTENT**

As explained below, each proposer must submit a proposal package, which will be comprised of a technical proposal and a cost proposal. The technical proposal and the cost proposal must, respectively, contain the following:

#### **1.) Technical Proposal:**

- a.) **A title page**, showing the request for proposal’s subject; the proposer’s name; the name, address and telephone number of a contact person for the proposer; and the date of the proposal.
- b.) **A table of contents.**

- c.) **A transmittal letter**, written on the proposer's letterhead, that, i.) briefly states the proposer's understanding of the work to be done, the commitment to perform the work within the time period, and a statement why the proposer believes itself to be best qualified to perform the engagement, and ii.) states the date of submission of the proposal and states the following: "This proposal, including both this technical proposal and the separately-submitted cost proposal, constitutes a valid, binding and continuing offer at the prices set forth in this proposal for a period of one hundred and twenty (120) days from the date of submission of this proposal." This cover letter must be signed by a person authorized by the proposer to make a binding proposal. Proposals that lack the required statements or have an unsigned cover letter will be rejected.
  - d.) **Proposer Certification (Section IV)**
  - e.) **Response to the questions outlined in Schedule "A"**.
  - f.) **Schedule "D":** Questionnaire Regarding Business Enterprises Owned and Controlled by Persons of Color or Women
  - g.) **Schedule "E":** Certification Regarding Business Dealings with Northern Ireland
  - h.) **Schedule "F":** Disclosure of Relationships to County
- 2.) Cost Proposal:
- a.) **A title page**, showing the request for proposal's subject; the proposer's name; the name, address and telephone number of a contact person for the proposer; and the date of the proposal.
  - b.) **Form B-1.**
  - c.) **Form B-2a.**
  - d.) **Form B-2b.**
  - e.) **Form B-2c.**
  - f.) **Form B-3.**

Please be advised that proposals must conform to the following guidelines:

- 1.) Each proposal must include the items listed above. Proposals that do not contain **everything specified above** and/or do not conform to the guidelines for proposals will not be reviewed or considered. **Please be sure to include all information requested.**

- 2.) Proposals MUST be signed with ORIGINAL SIGNATURES on ALL DOCUMENTS that require signatures.
- 3.) Proposals must be typed or printed in black ink. All corrections made by the proposer must be made prior to the due date for proposals, and must be initialed and dated by the proposer. No changes will be allowed after the due date for proposals.

Proposers may be required to give an oral presentation to the County to clarify or elaborate on the written proposal.

#### **D.) PROPOSAL SUBMISSION**

Each proposer must submit one (1) sealed proposal package, marked “Proposal – Professional Auditing Services”. That proposal package must contain two (2) separate sealed envelopes, as follows:

1.) Envelope #1 – Technical Proposal

This envelope must be marked “TECHNICAL PROPOSAL” and contain the following numbers and types of copies of the technical proposal:

- a.) one (1) master, hard-copy original, which must be marked accordingly;
- b.) nine (9) hard-copy copies; and
- c.) one (1) storage device (e.g., a compact disc—CD-R, CD-RW, or CD-ROM— or USB ‘thumb’ drive) containing an electronic copy in Acrobat PDF format.

2.) Envelope #2 – Cost Proposal

This envelope must be marked “COST PROPOSAL” and contain the following numbers and types of copies of the cost proposal:

- a.) one (1) master, hard-copy original, which must be marked accordingly;
- b.) three (3) hard-copy copies; and
- c.) one (1) storage device (e.g., a compact disc—CD-R, CD-RW, or CD-ROM— or USB ‘thumb’ drive) containing an electronic copy in Acrobat PDF format.

The above-specified proposal package must be submitted to:

Michael B. Kaplowitz, Chairman  
Westchester County Board of Legislators  
148 Martine Avenue, Room 800  
White Plains, New York 10601

The original and all copies of each proposer’s proposal must be received by the County by the stated due date. The County is not responsible for any internal or external delivery delays that

may cause the proposer's proposal to arrive beyond the deadline. By submitting a proposal in response to this RFP, the proposer is representing and warranting to the County that the proposer is not in arrears upon any debt or in default of any obligation owed to the County. 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.

#### **E.) RFP AMENDMENTS OR ADDENDA**

Should the County find it necessary to amend this RFP and/or issue any addenda, such documents will be posted to the County's website for RFPs: <http://www.westchestergov.com/rfp>

## **II. BACKGROUND, ANTICIPATED PROCUREMENT TIMELINE, AND ANTICIPATED CONTRACT TERM; DESCRIPTION OF COUNTY GOVERNMENT; SCOPE OF WORK; AND MINIMUM REQUIREMENTS**

### **A.) BACKGROUND, ANTICIPATED PROCUREMENT TIMELINE, AND ANTICIPATED CONTRACT TERM**

The County, acting by and through its Board of Legislators, is requesting proposals from qualified firms of certified public accountants to provide professional auditing services for the County's financial statements. 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's 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 of Legislators may also make such audits pertaining to the finances of the County as may be required by the Board of Legislators. This law also requires that the audit be filed with the Board of Legislators and open to public inspection.

The County anticipates that, by October 30, 2017, it will complete its evaluation process (as described below) and make its determination as to which proposal is most advantageous to the County. The County anticipates that any agreement resulting from this RFP will be fully executed by December 28, 2017, for a term of one (1) year that commences on or about January 1, 2018 (the "Initial Term"). Under any such agreement, the County will also have the option, in its sole discretion, to extend the term the agreement by up to two (2) one-year terms beyond the Initial Term (each an "Option Term").

During the Initial Term, the successful proposer will audit the County's financial statements for the fiscal year ending December 31, 2017. During the first Option term, the successful proposer would audit the County's financial statements for the fiscal year ending December 31, 2018. During the second Option term, the successful proposer would audit the County's financial statements for the fiscal year ending December 31, 2019.

Each audit is to be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards set forth for

financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards (1994), the provisions of the Single Audit Act of 1996 and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) [formerly OMB Circular A-133].

*As used in the remainder of this Section II of this RFP,  
the 'auditor' shall be understood to mean the 'successful proposer'.*

## **B.) DESCRIPTION OF THE COUNTY GOVERNMENT**

### **1.) Contact Person**

The auditor's principal contact with the County will be Ann Marie Berg, the Commissioner of Finance, or her designated representative, who will coordinate the assistance to be provided by the County to the auditor.

### **2.) Fund Structure**

Information regarding the County's financial (fund) structure may be found in the County's most recently certified Comprehensive Annual Financial Report (CAFR), a copy of which can be obtained by visiting [www.westchestergov.com](http://www.westchestergov.com) (the County's official website) and proceeding as follows:

Step 1- SELECT AND CLICK "DEPARTMENT".

Step 2- UNDER COUNTY DEPARTMENTS, SELECT AND CLICK "FINANCE"

Step 3- SELECT AND CLICK "DOCUMENTATION"

Step 4- SELECT AND CLICK "ANNUAL FINANCIAL REPORTS (CAFRs)"

### **3.) Budgetary Basis of Accounting**

The 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.

### **4.) Schedule of Expenditures of Federal Awards (SEFA)**

A copy of the County's most recently completed Schedule of Expenditures of Federal Awards (SEFA) can be obtained by visiting [www.westchestergov.com](http://www.westchestergov.com) (the County's official website) and proceeding as follows:

Step 1- SELECT AND CLICK "DEPARTMENT".

Step 2- UNDER COUNTY DEPARTMENTS, SELECT AND CLICK "FINANCE"

Step 3- SELECT AND CLICK "DOCUMENTATION"

Step 4- SELECT AND CLICK “SEFA REPORTS”

5.) Pension Plans

The 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.

6.) Component Units

The 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 the County’s financial statements.

7.) Magnitude of Finance Operations

The Finance Department is headed by Ann Marie Berg, the Commissioner of Finance, and consists of fifty (50) 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	7
General Accounting	6
Accounts Payable	9
Treasury	2
Payroll & Benefits	10
Bureau of Purchase and Supplies	12
Financial Compliance	4

8.) Computer Systems

The County's current automated accounting system software was developed by American Management Systems (AMS) and is known as Advantage 3.8.

9.) Report Preparation

Report preparation, editing and printing shall be the responsibility of the County’s Department of Finance.

**C.) SCOPE OF WORK**

The County’s Board of Legislators desires the auditor to express an opinion on the fair

presentation of its basic 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 basic financial statements. The auditor is not required to audit the statistical section of the report.

The audits of the financial statements of the blended component unit and the discretely presented component units are not part of this selection process; the audits of these units are under separate contracts. The blended component unit and the discretely presented component units are as follows:

- Westchester Tobacco Asset Securitization Corporation (Blended)
- Westchester Community College (Discretely Presented)
- Westchester County Industrial Development Agency (Discretely Presented)
- Westchester County Local Development Corporation (Discretely Presented)

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.

#### 1.) Timeline

The County currently anticipates having the auditor conform with the timeline and deadlines set forth below. However, these dates are subject to change by the County.

By **January 26, 2018**, the auditor will be required to provide the County with both a detailed audit plan and a list of all schedules to be prepared by the County.

The County will have all records ready for audit and all management personnel available to meet with the auditor’s personnel as of **Monday, April 2, 2018**, at which point the audit of the financial statements for the fiscal year ending December 31, 2017 will commence.

The auditor will be required to provide its final report to the County by **June 15, 2018**.

For each Option Term, the auditor would have similar deadlines within each year (i.e., 2019, 2020).

#### 2.) Auditing Standards to be Followed

As described above, each 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 (GAO)

Government Auditing Standards (1994), the provisions of the Single Audit Act of 1996 and the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) [formerly OMB Circular A-133].

### 3.) 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 communication of Internal Control matters to those charged with governance and management 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) [formerly 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

### 4.) Special Considerations

1. The 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 the County to meet the requirements of that program.
3. The 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" as part of this contract at no additional cost.
4. The 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance) [formerly OMB Circular A-133].

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.

#### 5.) Working Paper Retention & Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of six (6) years, unless the auditor is notified in writing by the 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:

- The 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 the County as part of an audit quality review process
- Auditors of entities of which the County is a sub-recipient of grant funds.

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

#### 6.) Assistance To Be Provided To The Auditor

The County will provide the auditor with the following assistance:

1. Finance Department and Clerical Assistance: The Finance Department staff and responsible management personnel will be available during the audit to assist the auditor by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.
2. Information Technology (IT) Assistance: IT personnel will be available to assist the auditor in performing the engagement. IT personnel will also be available to provide systems documentation and explanations. The auditor will be provided computer time and the use of the County's computer hardware and software.

### **D.) MINIMUM REQUIREMENTS**

In order to submit a proposal, a proposer (sometimes referred to a "firm" in the remainder of this RFP) must meet the following minimum requirements:

- 1.) The firm must be independent of the County, as defined by (generally accepted auditing

standards) the U.S. General Accounting Office's Government Auditing Standards (1994). The firm must be independent of all of the component units of the County as defined by those same standards.

- 2.) The firm must be licensed to perform, in New York State, the accounting/audit work solicited by this RFP. All of the firm's assigned professional staff must be properly licensed by New York State to practice as Certified Public Accountants.
- 3.) The firm must have experience in auditing general purpose financial statements of county governments.
- 4.) The firm 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.
- 5.) The firm must be thoroughly familiar with all Governmental Accounting Standards Board (GASB) Statements.

### **III. LEGAL**

#### **A.) UNDERSTANDINGS**

**Please take notice**, by submission of a proposal in response to this RFP, the proposer agrees to and understands that:

- any proposal, attachments, additional information, etc. submitted pursuant to this RFP 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;
- 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 RFP, except to the extent restricted by applicable law, including, but not limited to, the Westchester County Procurement Policy, as amended:

- To reject proposals that do not conform in all material respects to the RFP or meet the minimum requirements;
- To reject all proposals;
- To issue additional solicitations for proposals and/or amendments to this RFP;
- To waive any irregularities in proposals received;
- To negotiate for amendments or other modifications to 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 one or more agreements, for all or only portions of the services solicited by this RFP, with one or more of the proposers, or to not to enter into an agreement for any of the services solicited by this RFP;
- While this is an RFP 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;
- To select the proposal from a responsible proposer that is most advantageous to the County and not necessarily on the basis of price or any other single factor or criterion;
- 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;
- 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.

## **B.) EVALUATION CRITERIA**

In selecting a proposer with whom to commence contract negotiations, and in ultimately awarding this RFP, the County will choose the proposal from a responsible proposer that is most advantageous to the County, and otherwise in accordance with the County's Procurement Policy.

In order to determine what proposal is most advantageous, the County will evaluate all proposals on the basis of the criteria specified below, and weigh those criteria in the manner specified below. As indicated below, while the costs associated with the services will be one of the criteria, it is not the sole criterion.

- 1.) The firm's overall qualifications and experience.
- 2.) The qualifications and experience of the specific partners, supervisory personnel and staff that will be assigned to the audit.

- 3.) The level of continuing professional education the specific partners, supervisory personnel and staff assigned to the audit have received within the preceding two years.
- 4.) Similar engagements with other governmental entities, with an emphasis on New York State county and municipal audits.
- 5.) The firm's specific audit approach, including the adequacy of the proposed staffing plan for various segments of the engagement; the adequacy of sampling techniques; the adequacy of analytical procedures; and, the adequacy of the audit plan in utilizing current technology formats.
- 6.) The firm's familiarity with automated accounting systems.
- 7.) The firm's experience with federal and state financial assistance programs.
- 8.) The firm's experience with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.
- 9.) Cost.

### **C.) CONTRACT**

After selection of the successful proposer, and following contract negotiations, 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.**

Each proposer accepts and agrees that, if selected by the County, it will be asked to sign a contract containing the following, or language in substantially the following, form:

#### **1.) INSURANCE, INDEMNIFICATION, AND DEFENSE**

“The Contractor agrees to procure and maintain insurance naming the County as additional insured, as provided and described in Schedule “C”, entitled "Standard Insurance Provisions", which is attached hereto and made a part hereof. In addition to, and not in limitation of the insurance provisions contained in Schedule “C”, the Contractor agrees:

(a) that except for the amount, if any, of damage contributed to by, caused by, or resulting from the negligence of the County, the Contractor shall indemnify and hold harmless the County, its officers, employees, agents, and elected officials from and against any and all liability, damage, claims, demands, costs, judgments, fees, attorneys' fees or loss arising directly or indirectly out of the performance or failure to perform hereunder by the Contractor or third parties under the direction or control of the Contractor; 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.”

*See: Schedule “C” to this RFP for the “Standard Insurance Provisions”.*

## 2.) NON-DISCRIMINATION

“The Contractor expressly agrees that neither it nor any contractor, subcontractor, employee, or any other person acting on its behalf shall discriminate against or intimidate any employee or other individual on the basis of race, creed, religion, color, gender, age, national origin, ethnicity, alienage or citizenship status, disability, marital status, sexual orientation, familial status, genetic predisposition or carrier status during the term of or in connection with this Agreement, as those terms may be defined in Chapter 700 of the Laws of Westchester County. The Contractor acknowledges and understands that the County maintains a zero tolerance policy prohibiting all forms of harassment or discrimination against its employees by co-workers, supervisors, vendors, contractors, or others.”

## 3.) COMPLIANCE WITH LAWS

“The Contractor shall comply, at its own expense, with the provisions of all applicable local, state and federal laws, rules and regulations, including, but not limited to, those applicable to the Contractor as an employer of labor. The Contractor shall further comply, at its own expense, with all applicable rules, regulations and licensing requirements pertaining to its professional status and that of its employees, partners, associates, subcontractors and others employed to render the Work hereunder.”

## 4.) RECORDS

“All records or recorded data of any kind compiled by the Contractor in completing the Work described in this Agreement, including but not limited to written reports, studies, drawings, blueprints, computer printouts, graphs, charts, plans, specifications and all other similar recorded data, shall become and remain the property of the County. The Contractor may retain copies of such records for its own use and shall not disclose any such information without the express written consent of the Commissioner. The County shall have the right to reproduce and publish such records, if it so desires, at no additional cost to the County.

Notwithstanding the foregoing, all work performed by Contractor under this Agreement by the Contractor are to be considered “works made for

hire.” If any of the work performed does not qualify as “works made for hire,” the Contractor hereby assigns to the County all right, title and interest (including ownership of copyright) in such work and such assignment allows the County to obtain in its name copyrights, registrations and similar protections which may be available. The Contractor agrees to assist the County, if required, in perfecting these rights. The Contractor shall provide the County with at least one copy of each deliverable.

The Contractor agrees to defend, indemnify and hold harmless the County for all damages, liabilities, losses and expenses arising out of any claim that a deliverable infringes upon an intellectual property right of a third party. If such a claim is made, or appears likely to be made, the Contractor agrees to enable the County’s continued use of the deliverable, or to modify or replace it. If the County determines that none of these alternatives is reasonably available, the deliverable may be returned.”

## 5.) FUNDING AND APPROPRIATIONS

The parties recognize and acknowledge that the obligations of the County under this Agreement are subject to annual appropriations by its Board of Legislators pursuant to the Laws of Westchester County. Therefore, this Agreement shall be deemed executory only to the extent of the monies appropriated and available. The County shall have no liability under this Agreement beyond funds appropriated and available for payment pursuant to this Agreement. The parties understand and intend that the obligation of the County hereunder shall constitute a current expense of the County and shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitations or requirements concerning the creation of indebtedness by the County, nor shall anything contained in this Agreement constitute a pledge of the general tax revenues, funds or moneys of the County. The County shall pay amounts due under this Agreement exclusively from legally available funds appropriated for this purpose. The County shall retain the right, upon the occurrence of the adoption of any County Budget by its Board of Legislators during the term of this Agreement or any amendments thereto, and for a reasonable period of time after such adoption(s), to conduct an analysis of the impacts of any such County Budget on County finances. After such analysis, the County shall retain the right to either terminate this Agreement or to renegotiate the amounts and rates set forth herein. If the County subsequently offers to pay a reduced amount to the Contractor, then the Contractor shall have the right to terminate this Agreement upon reasonable prior written notice.

This Agreement is also subject to further financial analysis of the impact of any New York State Budget (the “State Budget”) proposed and adopted

during the term of this Agreement. The County shall retain the right, upon the occurrence of any release by the Governor of a proposed State Budget and/or the adoption of a State Budget or any amendments thereto, and for a reasonable period of time after such release(s) or adoption(s), to conduct an analysis of the impacts of any such State Budget on County finances. After such analysis, the County shall retain the right to either terminate this Agreement or to renegotiate the amounts and rates approved herein. If the County subsequently offers to pay a reduced amount to the Contractor, then the Contractor shall have the right to terminate this Agreement upon reasonable prior written notice.”

#### **D.) 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.

#### **E.) CONFLICT OF INTEREST**

All proposers 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 proposers must disclose the name of any County officer, employee, or elected official who owns, directly or indirectly, an interest of ten percent or more in the proposer or any of its subsidiaries or affiliates.

#### **F.) CONTENTS OF PROPOSAL AND FREEDOM OF INFORMATION LAW**

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.

#### **G.) MBE/WBE**

Pursuant to Section 308.01 of the Laws of Westchester County, 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, all proposers are required to complete the questionnaire attached to this RFP as Schedule "D."

#### **H.) 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 "E". Therefore, all proposers are required to submit with their proposal the Certification Form attached to this RFP as Schedule "E".

#### **I.) REQUIRED DISCLOSURE OF RELATIONSHIPS TO COUNTY**

All proposers are required to submit with their proposal the Disclosure Form attached to this RFP as Schedule "F".

#### **J.) INDEPENDENT PRICE DETERMINATION**

By submission of a proposal, the proposer certifies, and in the case of a joint proposal each party

certifies as to its own organization, that in connection with this proposal:

1. The prices in the proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any proposer; and
2. Unless otherwise required by law, the prices which have been quoted in the proposal have not been knowingly disclosed by the proposer and will not knowingly be disclosed by the proposer prior to award directly or indirectly to any other proposer; and
3. No attempt has been made or will be made by the proposer to induce any other person or firm to submit or not to submit a proposal for the purpose of restricting competition.

**K.) INDEPENDENT CONTRACTOR**

Any contracts awarded pursuant to this RFP shall be for the provision of independent contractors and not employees of the County. Proposers shall withhold income taxes, withhold and pay Social Security and Medicare taxes, and pay unemployment tax on all wages paid to its employees while providing services under any contract resulting from this RFP.

**L.) AUTHORITY TO DO BUSINESS IN NEW YORK**

Any foreign business entity must furnish a copy of its certificate of authority from the New York Secretary of State to do business in the State of New York.

[NO FURTHER TEXT ON THIS PAGE]

**IV. 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 directors, officers, employees or agents unless an agreement is signed by a duly authorized officer of the County of Westchester and approved by the Westchester 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:  
Title:

*You Must Complete the Applicable Acknowledgement and Certificate of Authority Document(s), Which Are on the Pages Following This Page*

**ACKNOWLEDGMENT**

STATE OF NEW YORK        )  
  ) ss.:  
COUNTY OF                    )

On the \_\_\_\_\_ day of \_\_\_\_\_ in the year 20\_\_ before me, the undersigned, personally appeared \_\_\_\_\_, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Date: \_\_\_\_\_

\_\_\_\_\_

Notary Public



**CERTIFICATE OF AUTHORITY**  
**(CORPORATION)**

I, \_\_\_\_\_,  
(Officer other than officer signing document for the corporation)

certify that I am the \_\_\_\_\_ of  
(Title)  
the \_\_\_\_\_ a corporation duly  
(Name of Corporation)

organized and in good standing under the \_\_\_\_\_  
(Law under which organized, e.g., the New York Business Corporation Law)

named in the foregoing document; that \_\_\_\_\_  
(Person signing the document for the corporation)

who signed said document on behalf of the \_\_\_\_\_  
(Name of Corporation)

was, at the time of signing \_\_\_\_\_  
(Title of such person)

of the Corporation and that said document was duly signed for and on behalf of said Corporation by authority of its Board of Directors, thereunto duly authorized and that such authority is in full force and effect at the date hereof.

\_\_\_\_\_  
(Signature)

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF                    )

On the \_\_\_\_\_ day of \_\_\_\_\_ in the year 20\_\_ before me, the undersigned, a Notary Public in and for said State, \_\_\_\_\_ personally appeared, personally known to me or proved to me on the basis of satisfactory evidence to be the officer described in and who executed the above certificate, who being by me duly sworn did depose and say that he/she resides at \_\_\_\_\_, and he/she is an officer of said corporation; that he/she is duly authorized to execute said certificate on behalf of said corporation, and that he/she signed his/her name thereto pursuant to such authority.

\_\_\_\_\_  
Notary Public

**CERTIFICATE OF AUTHORITY**  
**(LIMITED LIABILITY COMPANY)**

I, \_\_\_\_\_,  
(member or manager other than person signing the document for the LLC)

certify that I am a \_\_\_\_\_ of \_\_\_\_\_  
(member/manager) (Name of Limited Liability Company)

(the "LLC") duly organized under the Laws of the State of \_\_\_\_\_; that  
(Name of State)

\_\_\_\_\_ who signed said the document on behalf of the LLC  
(Person signing the document)

was, at the time of signing, a manager of the LLC; that said document was duly signed for and on behalf of said LLC and as the act of said LLC for the purposes therein mentioned.

\_\_\_\_\_  
(Signature)

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF                    )

On the \_\_\_\_\_ day of \_\_\_\_\_ in the year 20\_\_ before me, the undersigned, a Notary Public in and for said State, \_\_\_\_\_ personally appeared, personally known to me or proved to me on the basis of satisfactory evidence to be the member/manager described in and who executed the above certificate, who being by me duly sworn did depose and say that he/she resides at \_\_\_\_\_, and he/she is a member/manager of said LLC; that he/she is duly authorized to execute said certificate on behalf of said LLC, and that he/she signed his/her name thereto pursuant to such authority.

\_\_\_\_\_  
Notary Public

**CERTIFICATE OF AUTHORITY**  
**(PARTNERSHIP)**

I, \_\_\_\_\_,  
(Partner other than Partner signing the document for the partnership)

certify that I am a General Partner of \_\_\_\_\_,  
(Name of Partnership)

a partnership duly organized under \_\_\_\_\_,  
(Law under which partnership is organized)

and named in the foregoing document; that \_\_\_\_\_,  
(Partner signing the document)

who signed said document on behalf of the Partnership was, at the time of signing, a General Partner of said Partnership; that said document was duly signed for and in behalf of said Partnership and as the act and deed of said proposer for the purposes therein mentioned.

\_\_\_\_\_  
(Signature)

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF                 )

On this \_\_\_\_\_ day of \_\_\_\_\_, in the year 20\_\_ before me, the undersigned, a Notary Public in and for said State, \_\_\_\_\_ personally appeared, personally known to me or proved to me on the basis of satisfactory evidence to be the General Partner described in and who executed the above certificate, who being by me duly sworn did depose and say that he/she resides at \_\_\_\_\_, and he/she is a general partner of said Partnership; that he/she is duly authorized to execute said certificate on behalf of said Partnership, and that he/she signed his/her name thereto pursuant to such authority.

\_\_\_\_\_  
Notary Public



**SCHEDULE "A"**  
**TECHNICAL PROPOSAL**

On one or more separate sheets of paper, please respond to each item listed below. Please be sure to thoroughly respond to each item listed below and provide all necessary information.

Please note, at the outset, that the main purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of your firm to undertake an independent audit of the County in conformity with the requirements of this RFP; demonstrate the qualifications of the particular firm staff to be assigned to this engagement; and specify an audit approach that will meet the RFP's requirements. As such, the substance of technical proposals will carry more weight than their form or manner of presentation. The technical proposal should, therefore, be prepared simply and economically, providing a straightforward, concise response to the items listed below.

The technical proposal must respond to each item listed below. While additional data may be presented in your firm's proposal, the items listed below are what will give the County the information upon which your firm's proposal will be evaluated.

**PLEASE BE ADVISED:**

**THERE SHOULD BE NO MENTION OF COSTS, WHATSOEVER,  
IN THE TECHNICAL PROPOSAL YOUR FIRM SUBMITS TO THE COUNTY**

1.) Independence

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

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

The firm must also list and describe the firm's (or proposed subcontractors') professional relationships involving the County or any of its agencies, component units, or oversight units 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.

2.) Conflicts of Interest

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

3.) License to Practice in State of NEW YORK

The firm shall give the County an affirmative statement that it is licensed to perform, in New York State, the accounting/audit work solicited by this RFP, and that all of the firm's assigned professional staff are properly licensed by New York State to practice as Certified Public Accountants.

#### 4.) Firm Qualifications and Experience

The firm must specify for the County: the size of the firm, the size of the firm's governmental audit staff, the location of all of the firm's offices located in the State of New York, the location of the office from which the work solicited by this RFP is to be performed, 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 in this engagement on a part-time basis.

The firm must also 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 must 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.

#### 5.) Qualifications and Experience of Firm's Personnel

The firm must identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, and all other key personnel who would be assigned to this engagement and indicate whether each such person is licensed to practice as a certified public accountant in New York.

For each person identified by the firm, the firm must provide information on that person's government auditing experience, with an emphasis on county government experience, including information on relevant continuing professional education for the past two years and membership in professional organizations relevant to the performance of this audit. In addition, the firm must provide information on the experience of each person with automated accounting systems, federal and state financial assistance programs, and the GFOA's Certificate of Achievement for Excellence in Financial Reporting program. The firm must also 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. Accordingly, the County is particularly interested in, and encourages proposer to detail and emphasize, the experience with New York governmental clients of the staff expected to be assigned to the audit.

The firm must identify the extent to which staff to be assigned to the audit reflect the County's commitment to Affirmative Action.

All of the specified key personnel will be subject to the approval of the County and will be listed in a schedule in the successful proposer's contract. Accordingly, no change in such key personnel will be permitted without the express, written, prior permission of the County, which retains the right to approve or reject replacements. However, that 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, though, key personnel may only be changed with the express prior written permission of the County, which shall be exercised by the County's Commissioner of Finance.

Similarly, consultants and firm specialists mentioned in response to this RFP can only be changed with the express, written, prior permission of the County, and the County shall, which retains the right to approve or reject replacements.

Other audit personnel (i.e., non-key personnel, and those that are not consultants or firm specialists) may be changed at the discretion of the successful proposer, provided that replacements have substantially the same or better qualifications or experience.

#### 6.) Prior Engagements with the County

The firm must list all engagements with the County within the last five (5) years. This list must be separate by the type of engagement (i.e., audit, management advisory services, other), and all engagements of each type must be listed in order of total staff hours (from most to fewest). For each engagement, the firm must 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.

#### 7.) Similar Engagements with Other Governmental Entities

The firm must list, for the firm's office that will be assigned responsibility for the audit, the most significant engagements (maximum of 5) performed by that office in the last five (5) years that are similar to the engagement described in this RFP. Again, firms are encouraged to specifically detail all of the assigned office's staff's experience with New York State counties or large municipalities. These engagements must be listed in order of total staff hours (from most to fewest). For each engagement, the firm must indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

The firm must also separately list all governmental clients in the State of New York.

#### 8.) Specific Audit Approach

The firm's proposal must set forth a work plan, including an explanation of the audit methodology to be followed, to perform the scope of work specified in Section II(C) of this RFP.

In developing the work plan, reference must be made to sources of information such as the County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Specifically, each proposer is required to provide the following information on its 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 IT 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.

#### 9.) Identification of Anticipated Potential Audit Problems

The firm's proposal must 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 the County.

#### 10.) Report Format

The firm's proposal must include sample formats for required reports (as specified in the scope of work in Section II(C) of the RFP).

#### 11.) Engagement Letters

The County understands that auditors typically use an "Engagement Letter" for the purpose of detailing the objectives of the audit engagement and the scope of services to be provided, in order to comply with professional standards regarding contracting for, and providing, such services. However, the County intends to enter into a professional services agreement with the successful proposer, which will already provide many key details regarding the work to be performed. An "Engagement Letter" is not intended to, and will not, supersede the provisions of such a professional services agreement between the County and the successful proposer (the "auditor", as used in this Item #11).

Therefore, in order to accommodate the use of one or more "Engagement Letters" in connection with any agreement resulting from this RFP, while making clear that its terms do not supersede the provision of the County-auditor agreement, the County will include in the County-auditor agreement a sample "Engagement Letter", which will be used in each instance in which such a letter is needed by the auditor.

Accordingly, each firm must provide, in its proposal, one (1) sample “Engagement Letter”.

This sample will be analyzed for compliance with the terms of, and inclusion in, any resulting agreement with the County. The County reserves the right to negotiate the final language to be used in the sample “Engagement Letter” included in the County-auditor agreement, and to negotiate each future “Engagement Letters” in order to ensure compliance with the County-auditor agreement. If the County and the firm cannot reach an agreement on the language to be used in the sample “Engagement Letter” to be included in the County-auditor agreement, the County reserve the right to reject the firm’s proposal.

[NO FURTHER TEXT ON THIS PAGE]

**SCHEDULE “B”**  
**COST PROPOSAL**

Each proposer must propose an all-inclusive, flat fee to provide the full scope of work identified in this RFP for the Initial Term, the first Option Term, and the Second Option Term. That all-inclusive, flat fee must be specified, for each term, in **Form B-1**, which is included in this Schedule “B”.

Each proposer must demonstrate to the County how it arrived at the all-inclusive, flat fee that it indicates on Form B-1. That must be shown, for the Initial Term, the first Option Term, and the Second Option Term on **Form B-2a**, **Form B-2b**, and **Form B-2c**, respectively, all of which are included in this Schedule “B”.

Finally, each proposer must propose an hourly rate, for each of several personnel categories, for additional work that is closely related to the services solicited by this RFP, but which is not part of the scope of work solicited by this RFP. These hourly rates must be provided, for the Initial Term, the first Option Term, and the Second Option Term, on **Form B-3**, which is included in this Schedule “B”. This additional work may be additional services to either supplement the services solicited by this RFP or to implement specific recommendations included in any report issued as part of the scope of work solicited by this RFP. Such additional, hourly-rate work will only be performed if, and as, requested by the County. For such work, the successful proposer will not be permitted to bill the County for any costs, expenses, or the like; the successful proposer will only be permitted to charge an hourly rate, and only for work actually performed.

[NO FURTHER TEXT ON THIS PAGE]

**FORM B-1**  
**PROPOSED ALL-INCLUSIVE, FLAT FEES**

Initial Term

Please specify the cost to the County for the full scope of work identified in the RFP, inclusive of all expenses and fees, for the Initial Term (auditing the County's financial statements for the fiscal year ending December 31, 2017):

\$ \_\_\_\_\_ flat fee

Option Term #1

Please specify the cost to the County for the full scope of work identified in the RFP, inclusive of all expenses and fees, for the first Option Term (auditing the County's financial statements for the fiscal year ending December 31, 2018):

\$ \_\_\_\_\_ flat fee

Option Term #2

Please specify the cost to the County for the full scope of work identified in the RFP, inclusive of all expenses and fees, for the second Option Term (auditing the County's financial statements for the fiscal year ending December 31, 2019):

\$ \_\_\_\_\_ flat fee

[NO FURTHER TEXT ON THIS PAGE]

**FORM B-2a**  
**WORKSHEET EXPLAINING PROPOSED ALL-INCLUSIVE, FLAT FEES**

**INITIAL TERM**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
-----				
Partners	_____	\$_____	\$_____	\$_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other	_____	_____	_____	_____
Subtotal				\$_____
Out-of-pocket expenses:				
Meals and lodging				\$_____
Transportation				\$_____
Other (specify): _____				\$_____
Total all-inclusive cost for the Initial Term				\$_____

**Note:** The hourly rates 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.

[NO FURTHER TEXT ON THIS PAGE]

**FORM B-2b**  
**WORKSHEET EXPLAINING PROPOSED ALL-INCLUSIVE, FLAT FEES**

**OPTION TERM #1**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
-----				
Partners	_____	\$_____	\$_____	\$_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other	_____	_____	_____	_____
Subtotal				\$_____
Out-of-pocket expenses:				
Meals and lodging				\$_____
Transportation				\$_____
Other (specify): _____				\$_____
Total all-inclusive cost for Option Term #1				\$_____

**Note:** The hourly rates 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.

[NO FURTHER TEXT ON THIS PAGE]

**FORM B-2c**  
**WORKSHEET EXPLAINING PROPOSED ALL-INCLUSIVE, FLAT FEES**

**OPTION TERM #2**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
-----				
Partners	_____	\$_____	\$_____	\$_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other	_____	_____	_____	_____
Subtotal				\$_____
Out-of-pocket expenses:				
Meals and lodging				\$_____
Transportation				\$_____
Other (specify): _____				\$_____
Total all-inclusive cost for Option Term #2				\$_____

**Note:** The hourly rates 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.

[NO FURTHER TEXT ON THIS PAGE]

**FORM B-3**  
**HOURLY RATES FOR ADDITIONAL RELATED WORK**

**Nature of Additional Related Work:** \_\_\_\_\_

Initial Term

Partners: \$ \_\_\_\_\_ / hour

Managers: \$ \_\_\_\_\_ / hour

Supervisory Staff: \$ \_\_\_\_\_ / hour

Staff: \$ \_\_\_\_\_ / hour

Other: \$ \_\_\_\_\_ / hour

Option Term #1

Partners: \$ \_\_\_\_\_ / hour

Managers: \$ \_\_\_\_\_ / hour

Supervisory Staff: \$ \_\_\_\_\_ / hour

Staff: \$ \_\_\_\_\_ / hour

Other: \$ \_\_\_\_\_ / hour

Option Term #2

Partners: \$ \_\_\_\_\_ / hour

Managers: \$ \_\_\_\_\_ / hour

Supervisory Staff: \$ \_\_\_\_\_ / hour

Staff: \$ \_\_\_\_\_ / hour

Other: \$ \_\_\_\_\_ / hour

[NO FURTHER TEXT ON THIS PAGE]

**SCHEDULE "C"**  
**STANDARD INSURANCE PROVISIONS**  
**(Contractor)**

1. Prior to commencing work, the Contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor to take out, maintain, or the taking out or maintenance of any required insurance, shall not relieve the Contractor from any liability under the Agreement, nor shall the insurance requirements be construed to conflict with or otherwise limit the contractual obligations of the Contractor 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 Contractor's negligent acts or omissions under the Agreement or by virtue of the provisions of the labor law or other statute or any other reason, the amount of excess of such claims or any portion thereof, may be withheld from payment due or to become due the Contractor until such time as the Contractor shall furnish such additional security covering such claims in form satisfactory to the County of Westchester.

2. The Contractor 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 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 NYS form CE-200, available to download at: <http://www.wcb.ny.gov/>

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

3. All policies of the Contractor 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 Contractor.

[NO FURTHER TEXT ON THIS PAGE]

## SCHEDULE “D”

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

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 Section 308.01 of the Laws of Westchester County, completion of this form is required.

A “business enterprise owned and controlled by women or persons of color” means a business enterprise, including a sole proprietorship, limited liability partnership, partnership, limited liability corporation, or corporation, that either:

- 1.) meets the following requirements:
  - a. is at least 51% owned by one or more persons of color or women;
  - b. is an enterprise in which such ownership by persons of color or women is real, substantial and continuing;
  - c. is 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. is an enterprise authorized to do business in this state which is independently owned and operated.
  
- 2.) is a business enterprise certified as a minority business enterprise (“MBE”) or women business enterprise (“WBE”) pursuant to Article 15-a of the New York State Executive Law and the implementing regulations, 9 New York Code of Rules and Regulations subtitle N Part 540 et seq., **OR**
  
- 3.) is a business enterprise certified 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.

Please note that the term “persons of color,” as used in this form, 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 America; or
- (d) Asian or Pacific Islander persons having origins in any of the Far East countries, South East Asia, the Indian subcontinent or the Pacific Islands.

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

\_\_\_\_\_ No

\_\_\_\_\_ Yes

**Please note: If you answered “yes” based upon certification by New York State and/or the Federal government, official documentation of the certification must be attached.**

2. If you answered “Yes” above, please check off below whether your business enterprise is owned and controlled by women, persons of color, or both.

\_\_\_\_\_ Women

\_\_\_\_\_ Persons of Color (*please check off below all that apply*)

\_\_\_\_\_ Black persons having origins in any of the Black African racial groups

\_\_\_\_\_ Hispanic persons of Mexican, Puerto Rican, Dominican, Cuban, Central or South American descent of either Indian or Hispanic origin regardless of race

\_\_\_\_\_ Native American or Alaskan native persons having origins in any of the original peoples of North America

\_\_\_\_\_ 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

Name of Business Enterprise: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
Name and Title of person completing questionnaire: \_\_\_\_\_

\_\_\_\_\_  
Signature: \_\_\_\_\_

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Date

## SCHEDULE "E"

### 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: \_\_\_\_\_

Signature: (Authorized Representative) \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**SCHEDULE "F"**

Contract #: \_\_\_\_\_  
Name of Contractor: \_\_\_\_\_

**REQUIRED DISCLOSURE OF RELATIONSHIPS TO COUNTY**

*A potential County contractor must complete this form as part of the proposed County contract.*

- 1.) Are any of the employees that the Contractor will use to carry out this contract also a County officer or employee, or the spouse, child, or dependent of a County officer or employee?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide details (attach extra pages, if necessary): \_\_\_\_\_  
\_\_\_\_\_

- 2.) Are any of the owners of the Contractor or their spouses a County officer or employee?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide details (attach extra pages, if necessary): \_\_\_\_\_  
\_\_\_\_\_

- 3.) Do any County officers or employees have an **interest**<sup>1</sup> in the Contractor or in any approved subcontractor that will be used for this contract?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide details (attach extra pages, if necessary): \_\_\_\_\_  
\_\_\_\_\_

By signing below, I hereby certify that I am authorized to complete this form for the Contractor.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
<sup>1</sup> "Interest" means a direct or indirect pecuniary or material benefit accruing to a County officer or employee, his/her spouse, child or dependent, whether as the result of a contract with the County or otherwise. For the purpose of this form, a County officer or employee shall be deemed to have an "interest" in the contract of:

- 1.) His/her spouse, children and dependents, except a contract of employment with the County;
- 2.) A firm, partnership or association of which such officer or employee is a member or employee;
- 3.) A corporation of which such officer or employee is an officer, director or employee; and
- 4.) A corporation of which more than five (5) percent of the outstanding capital stock is owned by any of the aforesaid parties.