



**Office of the District Attorney
County of Westchester**

MEMORANDUM

62379

April 2, 2018

**TO: HONORABLE MEMBERS
BOARD OF ACQUISITION AND CONTRACT**

**FROM: ANTHONY A. SCARPINO JR.
DISTRICT ATTORNEY**

**RE: AUTHORITY TO EXEMPT FROM THE WESTCHESTER
COUNTY PROCUREMENT POLICY AN AGREEMENT WITH
NEIL COHEN CFE, CPP, EA, PI, D/B/A, FINANCIAL
INVESTIGATION SERVICES, INC. PURSUANT TO WHICH
MR. COHEN WILL CONDUCT TAX FRAUD
INVESTIGATIONS AS PART OF THE CRIMES AGAINST
REVENUE PROSECUTION ("CARP") PROGRAM, PURSUANT
TO SECTION (a) xxi THEREOF.**

Authority is hereby requested from your Honorable Board to exempt from the Westchester County Procurement Policy and Procedures (the "Policy") an agreement with Neil Cohen, CFE, CPP, EA, PI, D/B/A, Financial Investigation Services, Inc. (the "Consultant") for the provision of tax fraud investigations as part of the CARP program for the period from May 1, 2018 through December 31, 2018 in an amount not-to-exceed \$52,430, pursuant to section 3(a) xxi thereof.

Ordinarily under Section 5(b) of the Policy, the County is required to solicit written quotations from no fewer than three persons customarily providing such goods or services and, if deemed appropriate, to inquire as to the qualifications and experience of such persons. However, my office's contract with Mindy Eisenberg-Stark, which had been renewed over the past twelve (12) years, was unexpectedly terminated in September, 2017 and we have been without a CARP consultant since that time. During the past six plus months, we have advertised the one-year grant position, have conducted several candidate interviews and started the contract process with one candidate. However, this candidate recently withdrew from the contract process. The first quarter of 2018 is about to close, and we have not been able to use the funds awarded to us by the State for this Agreement. Nor have we been able to conduct the work of the grant to our fullest capabilities because of this shortage of assistance. We recently found another highly qualified and experienced candidate to whom we want to offer the agreement. Accordingly, we now respectfully request that your Honorable Board grant the attached "best interest" resolution to allow us to offer the position to Neil Cohen, CFE, CPP, EA, PI D/B/A, Financial Investigation Services, Inc.

("Consultant"). It would be in the best interest of the County to do so, not only so that the financial work of the unit may be efficiently completed, but also because failure to use the grant funds as requested will result in the return thereof and also likely result in the denial of grant funds in the future. Moreover, the Consultant's experience and *curriculum vitae* make it uniquely qualified for this agreement. The Consultant spent twenty seven years as an agent in the Internal Revenue Service and has investigated and supervised hundreds of investigations in that time and as a forensic accountant consultant to federal agencies. Those investigations included embezzlements, narcotics trafficking, money laundering, the construction industry, and insurance fraud, which are the same types of cases pursued by the District Attorney's Office. The Consultant is also an experienced tax preparer, a CFE, and an Enrolled Agent. The familiarity with the requirements for filing tax returns and tricks employed by those who seek to defraud the government will prove invaluable as will the Consultant's extensive experience with testimony.

Pursuant to Section 3(a)xxi, the Policy is not applicable to any procurement for which your Honorable Board determines, by resolution passed prior to commencing such procurement, that compliance with the Policy would not be in the best interests of the County. For the reasons set forth above, it is proposed that the best interests of the County would be served by exempting the procurement of this agreement from the Policy. Accordingly, a resolution to exempt the procurement of an agreement with Neil Cohen, CFE, CPP, EA, PI D/B/A, Financial Investigation Services, Inc. is hereby submitted for your Honorable Board's consideration.

AAS/PD/jpg
Attachment

RESOLUTION

Upon communication from the District Attorney, be it hereby,

RESOLVED, that pursuant to Section 3(a)xxi of the Westchester County Procurement Policy and Procedures, it is hereby determined that application of the procedural requirements contained therein, including the necessity of soliciting written price quotations, is neither cost effective nor expedient, and accordingly not in the best interest of the County, in connection with the procurement of an agreement with Neil Cohen, CFE, CPP, EA, PI, D/B/A, Financial Investigation Services, Inc. to conduct Tax Fraud Investigations as part of the Crimes Against Revenue Prosecution Program.

APPROVED BOARD OF ACQUISITION & CONTRACT 04/26/2018 - USA MARIJAJ, SECRETARY