

George Latimer
County Executive

Department of Social Services
Kevin M. McGuire, Commissioner

68095

DATE: February 25, 2019

TO: Honorable Members of the Board of Acquisition and Contract

FROM: Kevin M. McGuire, Commissioner
Department of Social Services

SUBJECT: Request for authority to enter into an agreement with Westchester Community Opportunity Program, Inc. ("WestCOP") to promote, coordinate, and operate the County's seven sites for the 2019 Volunteer Income Tax Assistance program, for a total aggregate amount not to exceed \$81,700 to be paid pursuant to an approved budget, for a term commencing on January 1, 2019 through December 31, 2019 with the County having the sole option to renew for one additional year.

Authority is respectfully requested from your Honorable Board for the County of Westchester (the "County"), acting by and through its Department of Social Services (the "Department"), to enter into an agreement with WestCOP to promote, coordinate, and operate the County's seven tax sites (located in Mt. Vernon, Yonkers, Peekskill, Valhalla, White Plains, Dobbs Ferry, and Ossining), for the 2019 Volunteer Income Tax Assistance ("VITA") program for a total aggregate amount not to exceed \$81,700 to be paid pursuant to an approved budget, for a term commencing on January 1, 2019 and continuing through December 31, 2019, with the County having the sole option to renew for one additional year.

For the past several years, the Department, through a subcontractor, has been managing a group of volunteers who help prepare taxes for Westchester County residents under the VITA program in order to help residents take advantage of the Earned Income Tax Credit ("EITC") and other tax credits. The EITC is a refundable Federal/State tax credit for eligible individuals and families who work and have income that falls below the specified level. The EITC reduces the amount of tax one owes and may result in significant tax refunds for those most in need. In addition to EITC, the program helps qualified families apply for other tax credits such as the Child Tax credit, Education Credits, Elderly credits and Dependent Child Care Credits. To date, this successful program has helped Westchester residents receive \$10.9 million in Federal/State refunds, of which \$4.6 million are much needed tax credits (including EITC, child tax credits and education credits).

In accordance with Sections 6 and 13 of the Westchester County Procurement Policy, on September 24, 2018, the Department issued a Request for Proposals (“RFP”) to solicit proposals from public and private non-profit agencies to manage and supervise one or more of the aforementioned seven tax sites under the 2019 VITA Program for the period from January 1, 2019 and continuing through December 31, 2019. The RFP was posted on the County and One-Stop websites, was advertised in the Journal News and was emailed to various One Stop partners. The proposal submission due date was October 26, 2018.

Despite these efforts, only one agency submitted a proposal in response to the RFP; WestCOP in the amount of \$81,700. After a careful review of the proposal with reference to the evaluation criteria contained in the RFP, WestCOP was selected based upon the evaluation rating set forth below and satisfactory past performance.

Proposers	Rater 1	Rater 2	Rater 3	Average Score
Westchester Community Opportunity Program	95	96	96	95.67

Because only one proposal was submitted, the Department was required under the Federal Common Grant Rules (29 CFR 97.36 (f)) to prepare a cost analysis to determine the reasonableness of the proposed contract price. In an effort to comply with this requirement, the Department contacted the New York State Department of Labor (“NYSDOL”) as well as the Workforce Development Boards in both Rockland and City of Yonkers to see if these agencies used comparable vendors or employed staff to perform the same or similar services and the amounts they paid for these services. NYSDOL employs a Manager who performs the duties of overseeing staff that are providing re-employment services throughout the State. These services are similar to the services provided by the VITA Program Coordinator inasmuch as they both involve working with staff, training staff and making sure that staff is properly scheduled to provide the necessary services for the success of the program. NYSDOL pays this employee \$102,838 plus fringe benefits, which is greater than the amount to be paid to Westcop under the proposed agreement. The Department was informed that there is no similar contract for VITA services operated by the Workforce Development Boards of Rockland County or the City of Yonkers.

The proposed agreement will serve a public purpose by giving residents the assistance they need in preparing their taxes to avail themselves of the EITC and thereby provide such residents with an income supplement to help them achieve self-sufficiency.

The goals and objectives of the proposed agreement are to prepare 2,800 Federal and State returns for the 2018 tax season (It should be noted that during the 2017 tax season, WestCOP exceeded the goal by preparing 2,821 returns).

The goals and objectives of the proposed agreement are in the best interests of the County in terms of fiscal responsibility because EITCs and other tax credits have a significant impact on the lives of low and moderate income families by providing an income supplement to meet the

immediate expense of qualifying families, to achieve economic self-sufficiency and break the cycle of poverty.

The goals and objectives of the proposed agreements will be tracked and monitored through reports to be prepared by the selected agency. The agency will report on the number of returns filed, the amount tax refunds and the amount of EITC and other tax credits.

An appropriate resolution is herewith attached for your Honorable Board's consideration.

KMM/SNL/jrc

APPROVED BOARD OF ACQUISITION & CONTRACT - 04/04/2019 - LISI MRIA SECRETARY

RESOLUTION

Upon a communication from the Commissioner of the Department of Social Services, be it hereby

RESOLVED, that the County of Westchester (the "County"), acting by and through its Department of Social Services, is hereby authorized to enter into an agreement with Westchester Community Opportunity Program, Inc. ("WestCOP") pursuant to which WestCOP will promote, coordinate, and operate the County's seven tax sites (Mt. Vernon, Yonkers, Peekskill, Valhalla, White Plains, Dobbs Ferry, and Ossining) for the 2019 Volunteer Income Tax Assistance program for a total aggregate amount not to exceed \$81,700, to be paid pursuant to an approved budget for a term commencing on January 1, 2019 and continuing through December 31, 2019, with the County having the sole option to renew for an additional year; and be it further

RESOLVED, that this Contract is subject to County Appropriations; and be it further

RESOLVED, that 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; and be it further

RESOLVED, that the County Executive or his duly authorized designee is empowered to execute all documents and take all actions necessary to effect the purpose of this resolution.

Account to be Charged/Credited

Fund	Dept	Major Program, Program & Phase Or Unit	Object/ Sub-Object	Trust Account	Dollars
101	22	5000	4420		\$50,000
275	22	835T	4531	T835	\$31,700

Budget Funding Year(s): 2019 Start Date: 01/01/2019 End Date: 12/31/2019

(Must match resolution)

		<u>4420</u>	<u>T835</u>
Funding Source	Tax Dollars:	34%	0%
	State Aid:	21%	0%
<u>\$81,700</u>	Federal Aid:	45%	100%

Must match resolution)

(Must match resolution) Other:

APPROVED BOARD OF ACQUISITION & CONTRACT - 04/04/2019 - LISA MRIJAJ, SECRETARY