



George Latimer
County Executive

Department of Finance

Ann Marie Berg
Commissioner

OnBase: 79134

DATE: September 1, 2020

TO: Board of Acquisition and Contract

FROM: Ann Marie Berg
Commissioner, Department of Finance

SUBJECT: Authority to exempt the procurement of a second amendment to agreements with PKF O'Connor Davies, LLP and Mitchell & Titus, LLP, for audit and review services, for the period from January 1, 2013 through December 31, 2019, in order to extend the term of each agreement by two (2) years, to a new expiration date of December 31, 2021, pursuant to Section 3(a)(xxi) of the Westchester County Procurement Policy and Procedures.

By a resolution approved on June 20, 2013, your Honorable Board authorized the County of Westchester (the "County"), acting by and through its Department of Finance ("Department") to enter into agreements (individually, the "Agreement" and collectively, the "Agreements") with four (4) consulting firms: 1) O'Connor Davies, LLP (now known as PKF O'Connor Davies, LLP; "PKFOD"); 2) Mitchell & Titus, LLP ("Mitchell & Titus"); 3) Wei, Wei & Co., LLP ("Wei Wei"); and 4) Albrecht, Viggiano, Zureck & Company, P.C. (collectively, the "Firms"), pursuant to which each of the Firms was to provide audit and review services, for the period from January 1, 2013 through December 31, 2014 (the "Initial Term"), for a collective not-to-exceed amount of \$800,000.00, with the County having the option to renew each Agreement for up to two (2) additional two-year periods thereafter. The Agreements were subsequently executed.

By a resolution approved on April 2, 2015, your Honorable Board authorized the County to exercise its first option under each of the Agreements and thereby extend the term of each of the Agreements by two (2) years ("First Option Term"), to a new expiration date of December 31, 2016, for a collective not-to-exceed amount of \$800,000.00 during the First Option Term. The first option was exercised, and the term of three (3) out of the four (4) Agreements (PKFOD, Mitchell & Titus, and Wei Wei, and hereinafter, "Current Firms") was thereby extended for the

First Option Term.

By a resolution approved on May 25, 2017, your Honorable Board also authorized the County to exercise its second option under each of the Agreements with the Current Firms and thereby extend the term of each of the Agreements with the Current Firms by two (2) years (“Second Option Term”), to a new expiration date of December 31, 2018, for a collective not-to-exceed amount of \$800,000.00 during the Second Option Term. The second option was exercised, and the term of the Agreements with the Current Firms was thereby extended for the Second Option Term.

By a resolution approved on May 16, 2019, your Honorable Board further authorized the County to amend (“First Amendments”) the Agreements with the Current Firms (“Current Agreements”) in order to extend the term of each of the Current Agreements by one (1) additional year, to a new expiration date of December 31, 2019, at no additional cost, in order to align the terms of the Current Agreements with the intentions of the County and the Current Firms, so that the County could receive from the Current Firms, during the year 2019, the agreed audit services of records pertaining to the prior calendar year of 2018. The First Amendments with two (2) of the three (3) Current Firms (PKFOD and the Mitchell & Titus) were subsequently executed.

Authority is now hereby requested from your Honorable Board to exempt from procurement a second amendment (individually, “Second Amendment,” and collectively, “Second Amendments”) to the PKFOD and the Mitchell & Titus agreements (“PKFOD and Mitchell Agreements”), in order to extend the term of the PKFOD and Mitchell Agreements by two (2) additional years (“Additional Extension Term”), to a new expiration date of December 31, 2021, for a collective not to exceed amount of \$800,000.00, for necessary audit services to be provided during the Additional Extension Term of records pertaining to the calendar years 2019 and 2020.

It is hereby proposed that the best interests of the County would be served by exempting the proposed Second Amendments from the Westchester County Procurement Policy and Procedures, pursuant to Section 3(a)(xxi) thereof. Accordingly, a resolution to exempt this procurement is hereby submitted for your consideration.

I respectfully recommend approval of the attached resolution.

AMB/DCK/CMC

RESOLUTION

Upon a communication from the Commissioner of the Department of Finance, 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 proposals, is neither cost effective nor expedient, and accordingly, not in the best interests of the County of Westchester in connection with the procurement of a second amendment to the agreements with O'Connor Davies, LLP (now known as PKF O'Connor Davies, LLP) and Mitchell & Titus, LLP (collectively, the "Firms"), pursuant to which each of the Firms was to provide audit and review services, for the period from January 1, 2013 through December 31, 2019, (collectively, the "Agreements") in order to extend the term of each of the Agreements by two (2) years, to a new expiration date of December 31, 2021.

APPROVED BOARD OF ACQUISITION & CONTRACT ADMINISTRATION, SECRETARY