



Benjamin Boykin II  
Chairman,  
Westchester County  
Board of Legislators

## ID #80526

Date: October 27, 2020

To: Board of Acquisition and Contract

From: Hon. Benjamin Boykin II, Chairman  
Westchester County Board of Legislators

Re: Authority to enter into an agreement with PKF O'Connor Davies, LLP, pursuant to which it will provide the Board of Legislators with audit services for the County's financial statements.

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In accordance with the obligations of the Board of the Legislators (the "Board") under section 107.91 of the Laws of Westchester County and the requirements of section 6 of the Westchester County (the "County") Procurement Policy, the Board issued a request for proposals ("RFP"), dated August 14, 2020, for audit services for the County's financial statements (the "Services"). The RFP-solicited Services were to include both specific audit services (the "Specific Services"), which were to be provided for a proposed flat fee, and, if and as requested by the County, additional work that is closely related to the Specific Services (the "Additional Services"), which were to be provided at proposed hourly rates. The Board posted the RFP on the County's website for requests for proposals.

In response, the County received proposals from two (2) vendors:

- 1.) EFPR Group, CPAs, PLLC
- 2.) PKF O'Connor Davies, LLP

The proposals were reviewed by staff from the Board and scored and ranked on the basis of the evaluation criteria in the RFP. Although the proposal submitted by PKF O'Connor Davies, LLP ("O'Connor Davies") did not have the lowest net cost, it was still the first-ranked proposal, largely due to its superior scores in terms of technical qualifications and expertise. It is a prudent and economic use of public money, and otherwise in the best interests of the County, to contract with O'Connor Davies based

on the fact that it has such technical qualifications and expertise, and was still the first-ranked proposer with consideration of price included.

Accordingly, authority is requested for the County, acting by and through its Board, to enter into an agreement (the "Agreement") with O'Connor Davies, pursuant to which O'Connor Davies will provide the Board with the Services, for a term from January 1, 2021 through December 31, 2021 (the "Initial Term"), for an amount not-to-exceed \$503,500.00, payable as invoiced and consisting of a flat fee of \$497,500.00 for the Specific Services and an amount not-to-exceed \$6,000.00 that will be available to pay for possible Additional Services that would be billed at the following hourly rates:

Initial Term

|                 |            |
|-----------------|------------|
| Partner:        | \$290/hour |
| Senior Manager: | \$230/hour |
| Supervisor:     | \$175/hour |
| Senior:         | \$155/hour |
| Associate:      | \$135/hour |

During the Initial Term, if the County determines that it requires additional funding to pay for further Additional Services at the above-specified hourly rates, the County may seek authority from your Honorable Board to amend the Agreement accordingly.

Under the Agreement, the County would have the sole option to extend its term for up to two (2) additional one (1) year periods (each an "Option Term") on the same terms and conditions for each Option Term as for the Initial Term, including a flat fee of \$497,500.00 for the Specific Services, except that the funding to be made available for the possible Additional Services during each Option Term may be increased or decreased from the not-to-exceed amount made available for the Additional Services during the Initial Term, based upon the expected needs of the County, and such Additional Services shall instead be billed at the following hourly rates for the first Option Term and the second Option Term:

First Option Term

|                 |            |
|-----------------|------------|
| Partner:        | \$295/hour |
| Senior Manager: | \$235/hour |
| Supervisor:     | \$180/hour |
| Senior:         | \$160/hour |
| Associate:      | \$140/hour |

Second Option Term

|                 |            |
|-----------------|------------|
| Partner:        | \$300/hour |
| Senior Manager: | \$240/hour |
| Supervisor:     | \$185/hour |
| Senior:         | \$165/hour |
| Associate:      | \$145/hour |

The proposed Agreement will serve a public purpose by having an experienced auditing firm analyze the County's financial statements and express an opinion on the

County's financial status.

The goal and objective of the proposed Agreement is to provide the Board with audit services for the County's financial statements.

The goal and objective of the proposed Agreement is in the best interests of the County in terms of fiscal responsibility, as the audit services to be provided will supply the Board with information concerning the County's financial status, thereby enabling the Board to make informed decisions regarding the County's finances.

The goal and objective of the proposed Agreement will be tracked and monitored by the staff of the Board.

I respectfully recommend the adoption of the attached resolution.

BB/GC/bdm/nn

APPROVED BOARD OF ACQUISITION & CONTRACTS 11/19/2020 - U.S. AIR FORCE, SECRETARY

## RESOLUTION

Upon a communication from the Chairman of the Westchester County Board of Legislators, be it hereby

**RESOLVED**, that the County of Westchester (the "County"), acting by and through its Board of Legislators (the "Board"), is authorized to enter into an agreement (the "Agreement") with PKF O'Connor Davies, LLP ("O'Connor Davies"), pursuant to which O'Connor Davies will provide the Board with audit services for the County's financial statements (the "Services"), including both the specific audit services solicited by the County in its request for proposals dated August 14, 2020 (the "Specific Services") and additional work that is closely related to the Specific Services (the "Additional Services"), for a term from January 1, 2021 through December 31, 2021 (the "Initial Term"); and be it further

**RESOLVED**, that, under the Agreement, for the Services during the Initial Term, the County shall pay O'Connor Davies an amount not-to-exceed \$503,500.00, payable as invoiced and consisting of a flat fee of \$497,500.00 for the Specific Services and an amount not-to-exceed \$6,000.000 that will be available to pay for possible Additional Services that would be billed at the following hourly rates:

Initial Term

|                 |            |
|-----------------|------------|
| Partner:        | \$290/hour |
| Senior Manager: | \$230/hour |
| Supervisor:     | \$175/hour |
| Senior:         | \$155/hour |
| Associate:      | \$135/hour |

; and be it further

**RESOLVED**, that, under the Agreement, the County will have the sole option to extend its term for up to two (2) additional one (1) year periods (each an "Option Term") on the same terms and conditions for each Option Term as for the Initial Term, including a flat fee of \$497,500.00 for the Specific Services, except that the funding to be made available for the possible Additional Services during each Option Term may be increased or decreased from the not-to-exceed amount made available for the Additional Services during the Initial Term, based upon the expected needs of the County, and such Additional Services shall instead be billed at the following hourly rates for the first Option Term and the second Option Term:

First Option Term

|                 |            |
|-----------------|------------|
| Partner:        | \$295/hour |
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| Partner:        | \$300/hour |
| Senior Manager: | \$240/hour |
| Supervisor:     | \$185/hour |

Senior: \$160/hour  
Associate: \$140/hour

Senior: \$165/hour  
Associate: \$145/hour

; and be it further

**RESOLVED**, that the Agreement is subject to County appropriations; and be it further

**RESOLVED**, that the 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 the 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 the Agreement upon reasonable prior written notice; and be it further

**RESOLVED**, that the Chairman of the Westchester County Board of Legislators, or his authorized designee, is hereby authorized to execute any documents and take any actions reasonably necessary and appropriate to effectuate the purposes of this Resolution.

Account to be  
Charged/Credited:

| Year | Fund | Dept | Major Program, Program & Phase Or Unit | Object/ Sub-Object | Trust Account | Dollars      |
|------|------|------|--|--------------------|---------------|--------------|
| 2021 | 101  | 52   | 2065                                   | 5100               |               | \$503,500.00 |
|      |      |      |  |                    |               |              |

Budget Funding Year(s): 2021  
(must match resolution)

Start Date: 1/1/21

End Date: 12/31/21

Funding Source

Tax Dollars: \$503,500.00  
State Aid: \_\_\_\_\_

\$503,500.00  
(must match resolution)

Federal Aid: \_\_\_\_\_  
Other: \_\_\_\_\_

APPROVED BOARD OF ACQUISITION & CONTRACT - 11/19/2020 - LISA MRIJAJ, SECRETARY