

44992

Date: February 25, 2015

TO: Board of Acquisition and Contract

FROM: Ann Marie Berg  
Commissioner of Finance

RE: **Resolution authorizing the County of Westchester to exercise its first option to enter into renewal agreements with four firms which will provide audit and review services in an amount not to exceed \$800,000 for the two-year period commencing January 1, 2015 and terminating December 31, 2016 with a remaining option for the County to renew the agreements for one additional two-year period.**

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Authority is requested for the County of Westchester (the "County") to exercise its first option to renew agreements with Mitchell & Titus LLP, O'Connor Davies, LLP, Wei Wei Co., LLP and Albrecht, Viggiano, Zwieck & Company, P.C., (collectively, the "firms"), pursuant to which the firms will provide audit and review services, for which the County will pay the firms an amount not to exceed Eight Hundred Thousand (\$800,000.00) Dollars for the first renewal two-year period at the rates contained in the attached Schedule "A," pursuant to an approved budget for a term commencing January 1, 2015 and continuing through December 31, 2016, with an option for the County to renew the agreements for one additional two-year period upon written notice to the firms.

On January 9, 2013, the Department sent a request for proposal to 9 vendors seeking an agreement for an initial term of two years and two, two-year renewal options. Of the 5 which responded, 4 were deemed satisfactory to serve the County's needs on their abilities, pricing and location. The Department believed that engaging 4 firms would be most advantageous to the County in accordance with section 7 of the County Procurement Policy because doing so will maintain healthy competition for pricing and services as well as to maintain the necessary flexibility to distribute assignments among firms, similar to the County's use of multiple bond counsel firms. On June 6, 2013, this Honorable Board authorized contracts with the four above-named firms for terms commencing January 1, 2013 through December 31, 2014, with options for the County to renew these agreements for two additional two-year terms. Authority is now requested to exercise the first two-year renewal option for each of these agreements.

This agreement is exempt from the Westchester County Procurement Policy pursuant to Section 3(a)x of the Policy.

The goals and objectives of these agreements are to allow the County to have the professional services of qualified public accounting firms to provide multi-disciplinary audit and

review services to various County departments. The audit and review services are to be conducted with the intent of confirming compliance with the appropriate county, state and federal policies, rules, regulations, laws and agreements, and determine the financial integrity, economy, efficiency and effectiveness of a variety of County operations.

The goals and objectives serve a public purpose because the County is involved in a full range of government operations and is engaged in various complex private ventures, including lease agreements, the operation of an airport, a public transportation system, water and sanitary sewer systems and an amusement park.

Accomplishment of the aforesaid goals and objectives will be jointly monitored by the Finance Department and the requesting departments for specific engagements through written reports to be issued by the auditing firms, including reviews of internal control structures and findings of reportable conditions uncovered during the audit of review for anything which could adversely affect the County's ability to record, process, summarize, and report financial information.

Accordingly, approval of the attached resolution is most respectfully requested.

AMB/dck  
Attch.

APPROVED BOARD OF ACQUISITION & CONTRACTS - 04/02/2015 - JOMAR WEIRA, SECRETARY

**RESOLUTION**

Upon a communication from the Commissioner of Finance, be it hereby

**RESOLVED**, that the County of Westchester, acting by and through its Department of Finance, is authorized to exercise the County’s first option to renew agreements with Mitchell & Titus LLP, O’Connor Davies, LLP, Wei Wei Co., LLP and Albrecht, Yiggiano, Zwiack & Company, P.C., (collectively, the “firms”), pursuant to which the firms will provide audit and review services, for which the County will pay the firms an amount not to exceed Eight Hundred Thousand (\$800,000.00) Dollars for the first renewal two year period at the rates contained in the attached Schedule “A,” pursuant to an approved budget for a term commencing January 1, 2015 and continuing through December 31, 2016; and be it further

**RESOLVED**, that all other terms and conditions of the original agreement shall remain the same, including the second option to renew the agreement for a two-year term; and be it further

**RESOLVED** that this Agreement 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.

**RESOLVED**, that the County Executive 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

	Fund	Dept	Major Program, Program & Phase Or Unit	Object/ Sub- Object	Trust Account	Dollars
YEAR 2015	101	various	various	various	various	\$400,000
YEAR 2016	101	various	various	various	various	\$400,000

Budget Funding Year(s) 2015 & 2016 Start Date 1/1/2015 End Date 12/31/2016  
(must match resolution)

Funding Source Tax Dollars \$800,000  
State Aid \_\_\_\_\_

\$ 800,000 Federal Aid \_\_\_\_\_  
(must match resolution)

Other \_\_\_\_\_

Schedule "A"

Mitchell & Titus

	<u>Hourly</u>	<u>Rate</u>
	<u>2015</u>	<u>2016</u>
Partner	\$ 210	\$210
Manager	190	190
Supervisory staff	125	125
Staff	110	110

O'Connor Davies

	<u>Hourly</u>	<u>Rate</u>
	<u>2015</u>	<u>2016</u>
Partner	\$ 296	\$302
Manager	214	219
Supervisory staff	128	130
Staff	107	109

Albrecht, Viggiano, Zureck & Company, P.C.

	<u>Hourly</u>	<u>Rate</u>
	<u>2015</u>	<u>2016</u>
Partner	\$ 330	\$330
Principal	280	280
Manager	230	230
Supervisor	160	160
Senior staff	140	140
Staff	110	110

Wei Wei & Co.,LLP

	<u>Hourly</u>	<u>Rate</u>
	<u>2015</u>	<u>2016</u>
Partner	\$ 220	\$220
Manager	120	120
Supervisor	100	100
Senior	85	85
Semi-senior	70	70
Staff /associate	60	60

APPROVED BOARD OF ACQUISITION & CONTRACT - 04/02/2015 - JOMARY VIEIRA, SECRETARY