



Office of the District Attorney
County of Westchester

MEMORANDUM

On Base: 84273

To

HONORABLE MEMBERS
BOARD OF ACQUISITION AND CONTRACT

From

MIRIAM E. ROCAH
DISTRICT ATTORNEY

Re:

RESOLUTION AUTHORIZING THE COUNTY OF WESTCHESTER TO 1) ENTER INTO A RENEWAL GRANT AGREEMENT WITH THE NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES TO ACCEPT A GRANT IN AN AMOUNT NOT TO EXCEED \$278,100.00, WITH THE COUNTY TO CONTRIBUTE \$65,322.00, AS PART OF THE STATE'S CRIMES AGAINST REVENUE PROGRAM, AND EXERCISE THE SECOND OF TWO (2) ONE-YEAR RENEWAL OPTIONS TO EXTEND THE TERM OF THE AGREEMENT FROM JANUARY 1, 2021 THROUGH DECEMBER 31, 2021; AND 2) ENTER INTO AN AGREEMENT WITH HKA GLOBAL, INC., TO CONDUCT TAX FRAUD INVESTIGATIONS, FOR THE PERIOD FROM THE DATE OF EXECUTION THROUGH DECEMBER 31, 2021, IN AN AMOUNT NOT TO EXCEED \$52,430.00, PURSUANT TO AN APPROVED BUDGET.

Authority is sought for the County of Westchester ("County"), acting by and through its Office of the District Attorney ("DA's Office" or "District Attorney's Office"), to enter into a renewal grant agreement – Contract No. C445145 -- with the New York State Division of Criminal Justice Services ("DCJS"), to accept a grant in an amount not to exceed \$278,100.00 in State funds, with a County contributing \$65,322.00, for the District Attorney's Office to operate the Crimes Against Revenue Program ("CARP"), and exercise the second (2nd) of two (2) one-year renewal options to the 2018-2019 CARP agreement, to extend the term of the existing agreement from January 1, 2021 through December 31, 2021.

Authority is also sought for the County to enter into an agreement (“Consultant Agreement”) with HKA Global Inc. (“HKA”), to conduct tax fraud investigations as part of the CARP Program, in an amount not to exceed \$52,430.00, payable at the rate of \$230.00 per hour inclusive of expenses, for a term commencing from the date of execution through December 31, 2021.

The goals and objectives of the CARP program are to investigate and prosecute those who violate tax laws, reclaim lost revenue, and increase voluntary compliance with applicable laws. The goals and objectives of the CARP program and the work will be monitored by the District Attorney's Office for compliance with grant requirements and quarterly progress reports are submitted to DCJS for their review and approval.

I certify that the Office of the District Attorney, a) has copies of, or access to, all applicable laws, rules, regulations, grant applications, and grant agreements (including any master grant agreement), as well as any other guidance or instructions received from the agency making the grant (the “Grant Terms”); b) has reviewed the Grant Terms; c) is aware of and understands all of the Grant Terms; and d) can and will comply with all of the Grant Terms.

The grant agreement with DCJS is not a procurement of goods or services and as such is not subject to the County Procurement Policy. With regard to the Consultant Agreement, the County has complied with the Westchester County Procurement Policy and Procedures. On October 19, 2020, the DA's Office issued a Request for Quotation (the “RFQ”) seeking the services of a qualified Tax Fraud Forensic Accountant to help investigate those who violate New York State tax laws. The RFQ was posted on the County's website. A total of three (3) applicants responded to the RFQ. After a careful review of all respondents with reference to their qualifications, experience and price quotations, HKA was selected as being deemed the most qualified and experienced.

Authority is therefore, respectfully sought for the County to enter into the grant agreement with DCJS and the Consultant Agreement for tax fraud investigation services.

MER/OK/cmc

RESOLUTION

Upon a communication from the District Attorney, be it hereby,

RESOLVED, that the County of Westchester is authorized to 1) enter into a renewal grant agreement – Contract No. C445145 -- with the New York State Division of Criminal Justice Services in order to accept a grant in an amount not to exceed \$278,100.00 in State funds, with a County contribution of \$65,322.00, for the District Attorney's Office to operate the Crimes Against Revenue Program ("CARP"), and exercise the second (2nd) of two (2) one-year renewal options to the 2018-2019 CARP agreement, to extend the term of the existing agreement from January 1, 2021 through December 31, 2021; and 2) enter into an agreement ("Consultant Agreement") with HKA Global, Inc. (the "HKA") to conduct tax fraud investigations as part of the CARP Program, in the amount not to exceed of \$52,430.00, payable at the rate of \$230.00 per hour inclusive of expenses, for a term commencing from the date of execution through December 31, 2021; and it is further

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

RESOLVED, that the Consultant 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 Consultant 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 Consultant Agreement or to renegotiate the amounts and rates approved herein. If the County subsequently offers to pay a reduced amount to the HKA, then HKA shall have the right to terminate this Consultant Agreement upon reasonable prior written notice; and be it further

RESOLVED, that the District Attorney or her duly authorized designee is hereby authorized to execute all instruments and take all actions necessary to implement this Resolution.

Account to be charged/credited

Fund	Dept	Major Program & Program & Phase or Unit	Object/Sub Object	Trust Account	Dollars
263	37	740W	4380	T740	\$52,430
263	37	740W	9854	T740	\$278,100
101	37	0010	4912		\$65,322

Budget Funding Year(s) 2021 Start Date 01/01/21 End Date 12/31/21

(must match resolution)

Funding Source

Tax Dollars \$65,322.00

State Aid: \$278,100.00

\$343,422.00

Federal Aid: _____

(must match resolution)

Other _____

APPROVED BOARD OF ACQUISITION & CONTRACT 05/06/2021 JOAN COCCIARDI, SECRETARY