

George Latimer
County Executive

Department of Finance

Ann Marie Berg
Commissioner

#90037

DATE: January 3, 2022

TO: Board of Acquisition and Contract

FROM: Ann Marie Berg
Commissioner, Department of Finance

SUBJECT: Authority for the County to enter into agreements with PKF O'Connor Davies, LLP and Guidepost Solutions, LLP, for audit and review services, for an initial term of three years, from January 1, 2022 through December 31, 2024, for an aggregate amount not-to-exceed \$1,200,000.00, pursuant to an approved budget, with the County's option to renew the agreements for two (2) additional two-year periods.

Authority is hereby requested from your Honorable Board to authorize 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 two (2) consulting firms: 1) PKF O'Connor Davies, LLP ("PKFOD"); and 2) Guidepost Solutions, LLP ("Guidepost Solutions," and collectively with PKFOD, the "Firms"), pursuant to which each of the Firms will provide audit and review services, for an initial term of three (3) years, from January 1, 2022 through December 31, 2024 (the "Initial Term"), for an aggregate not-to-exceed amount of \$1,200,000.00, with the County having the option to renew the term of each Agreement for up to two (2) additional two-year periods thereafter. The scope of services to be performed by PKFOD and Guidepost Solutions under the Initial Term will include, among other things, audit and review services of records pertaining to the entire fiscal years ending December 31, 2021, 2022 and 2023, and payment for such services will be effected in the calendar year of the Initial Term when such services were rendered with respect to the immediately preceding audited year, on December 31, 2022, 2023 and 2024.

In accordance with Section 6 of the Westchester County Procurement Policy and Procedures, on November 22, 2021, the County issued an RFP soliciting proposals from qualified consultants for audit and review services. In response to the RFP, the Department received two (2) proposals, one from PKFOD and the other from Guidepost Solutions. After careful evaluation of each proposal with reference to the evaluation criteria set forth in the RFP,

the Department determined that awarding agreements to both PKFOD and to Guidepost Solutions would be most advantageous to the Department.

The proposed Agreements will serve a public purpose by ensuring that the County will have access to professional audit services from public accounting firms that will provide necessary multi-disciplinary audit and review services to various County departments.

The goal and objective of the proposed Agreements is to ensure that the County will have access to professional audit services from public accounting firms that will provide necessary multi-disciplinary audit and review services to various County departments.

The goal and objective of the proposed Agreements is in the best interests of the County in terms of fiscal responsibility, as said multi-disciplinary 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 determining the financial integrity, economy, efficiency and effectiveness of a variety of County operations.

The goal and objective of the proposed Agreements will be tracked and monitored by the staff of the Department.

I respectfully recommend approval of the attached resolution.

AMB/cmc

APPROVED BOARD OF ACQUISITION & CONTRACT - 01/27/2022 - RAYMOND COUNTY SECRETARY

RESOLUTION

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

RESOLVED, that the County of Westchester (the “County”) is hereby authorized to enter into agreements (“Agreements”) with PKF O’Connor Davies, LLP and Guidepost Solutions, LLC (individually, the “Firm” and collectively, the “Firms”), pursuant to which each of the Firms will provide audit and review services, for an initial term of three (3) years, from January 1, 2022 through December 31, 2024 (collectively, the “Agreements”), for an aggregate not to exceed amount of \$1,200,000.00, at the rates as set forth on Schedule “A” attached hereto; and be it further

RESOLVED, that the County shall have an option to renew the term of each Agreement for up to two (2) additional two-year periods thereafter, subject to the further approval of the Board of Acquisition & Contract; and be it further

RESOLVED, that the Agreements are subject to County appropriations; and be it further

RESOLVED, that the Agreements are 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 each Firm, then each Firm 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 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	
101	Various	Various	Various		\$400,000	(2022)
101	Various	Various	Various		\$400,000	(2023)
101	Various	Various	Various		\$400,000	(2024)

Budget Funding Year(s): 2022-2024 Start Date: 01/01/22 End Date: 12/31/24
 (must match resolution)

Funding Source \$1,200,000 Tax Dollars: \$1,200,000
 (must match resolution) State Aid: _____
 Federal Aid: _____
 Other: _____

SCHEDULE "A"

HOURLY RATES

PKF O'Connor Davies, LLP

Sr. Partner/Partner	\$300-310	10%	20%
Sr. Manager/Manager	\$210-240	20%	30%
Supervisor	\$185	20%	20%
Senior Accountant	\$165	20%	15%
Associate	\$145	30%	15%

Guidepost Solutions LLC Hourly Rate Schedule

Thomas A. McShane	\$400
Kevin T. Brant	\$350
Mary Stutzman	\$350
Alan M. Katz	\$325
Glenn A. Rosen	\$325
Matthew A. Paul	\$275
Matthew J. DiLecce	\$175
Aidan Kirk	\$175