

PROPOSAL

***Albany County Shaker Place Rehabilitation and Nursing Center
Financial Consulting Services***

RFP #2021-075

Contract Period

***Three (3) year contract term,
with optional two (2) additional years,
in two (2) consecutive one-year intervals***

June 2, 2021

**PREPARED BY:
*Joseph Martello, CPA
jmartello@horanmm.com***

*Healthcare Accounting & Consulting Professionals
Proprietary * Not-for-Profit * Public Facilities
Representing 1 out of every 10 nursing home beds in New York State*

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SECTION I – LETTER OF TRANSMITTAL

June 2, 2021

Ms. Karen A. Storm
Albany County Purchasing Agent
112 State Street, Room 1000
Albany, New York 12207

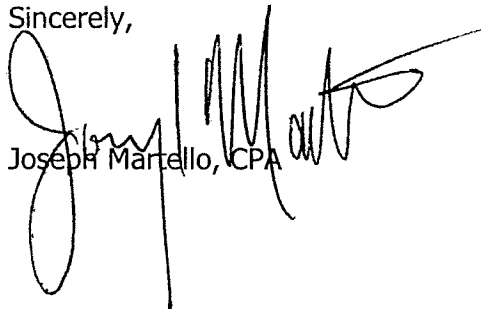
RE: Albany County Shaker Place Rehabilitation
and Nursing Center

Dear Ms. Storm:

We appreciate this opportunity to respond to Albany County Shaker Place Rehabilitation and Nursing Center's Request for Proposal to provide professional and consulting financial services to assist in the preparation, certification and electronic filing of the Medicaid and Medicare Cost Reports as well as other financial reports and documents as specified in the "Scope of Services". This is a very important selection for you and we are confident HMM, CPAs LLP (HMM) can assist in attaining the goals set forth in this request for proposal in a timely fashion. On behalf of HMM, please direct all questions regarding this proposal to the undersigned (call 631-265-6289, fax 631-265-6523) or email Joseph Martello as follows: jmartello@horanmm.com.

Your consideration of our proposal is greatly appreciated.

Sincerely,



Joseph Martello, CPA

JM/ac
Enc.

SECTION II: QUALIFICATION/EXPERIENCE

General Information/Contractor's History

HMM, CPAs LLP (f/k/a Horan, Martello, Morrone, P.C.) was formed by the founding partners Daniel Horan (1938 – 2005), Joseph Martello and Anthony Morrone in 1980. The firm has reflected double digit growth for the past five years and currently employs twenty (20) + accountants. Joseph Martello will be the contact person for this engagement.

HMM, CPAs LLP (HMM), a limited liability partnership, is pleased to submit our proposal to Albany County Shaker Place Rehabilitation and Nursing Center to provide professional and consulting financial services as it relates to assisting in the annual preparation, certification and electronic filing of the Medicaid and Medicare Cost Reports as well as other financial reports and documents as specified in the "Scope of Services". We are confident we can provide your organization with quality and timely services for all aspects of the RFP. Our proposal addresses our understanding of Albany County Shaker Place Rehabilitation and Nursing Center's current needs, our proposed methodology, our qualifications for supporting Albany County Shaker Place Rehabilitation and Nursing Center in accomplishing their objectives, and the benefits HMM believes Albany County Shaker Place Rehabilitation and Nursing Center will obtain from our participation in this engagement.

HMM believes that Albany County Shaker Place Rehabilitation and Nursing Center requires a senior public accounting firm with a broad range of experience in healthcare accounting and consulting services. The HMM team possesses the diverse capabilities required to successfully complete this challenging engagement. We are particularly concerned with, and knowledgeable in, advising our clients through the changing healthcare landscape. With the implementation of managed care, it is very important to maximize reimbursement while understanding costs. Specifically, HMM is:

- An accounting firm committed to the health care industry with a pool of financial and operational experts that can be drawn upon to assist you in managing, analyzing and evaluating your operations during these rapidly changing times.
- A firm that possesses expertise in the current regulatory environment and can serve as proactive fiscal advisors to management in their decision-making process throughout the year.
- A firm that can develop meaningful operational and financial recommendations.
- A firm that will commit to have its senior engagement team members readily available to meet regularly with management or be available for on-going consultations regarding your operating matters.
- HMM has the ability to address the vast variety of health care issues that continue to arise in an industry that is constantly changing.

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

General Information/Contractor's History Continued:

- Experience to serve the needs of Albany County Shaker Place Rehabilitation and Nursing Center with professional and consulting financial services as it relates to assisting in the annual preparation, certification and electronic filing of the Medicaid and Medicare Cost Reports as well as other financial reports and documents as specified in the "Scope of Services".
- A firm that will commit to have its senior engagement team members readily available to meet regularly with management or be available for on-going consultations regarding your operating matters.
- Proven track record in the timely performance of effective and efficient audits and consulting engagements.

We have substantial healthcare accounting and consulting services experience. For over the last thirty years, HMM has served clients with a high level of satisfaction throughout New York State. HMM currently serves as independent auditors and consultants for numerous Residential Health Care Facilities in the State of New York. Included among their clients are governmental, not-for-profit, and for-profit facilities. A detailed list of our health care clients is enclosed (See Exhibits).

The principals of the organization, Joseph Martello, Wayne I. Robinson, Suzanne Breit, James Budd, Brian Lee, Peter Vogel, Certified Public Accountants, are eminently qualified in the Health Care field. Through our years of dedicated service to the long-term health care industry HMM has developed significant expertise and in-depth knowledge of the current regulations in the industry. This valuable information has enabled the firm to formulate a unique understanding of the relationship between spending patterns and revenues. HMM is particularly concerned with and knowledgeable in the determination of allowable cost under a variety of complex government reimbursement formulas.

HMM has served both the local and state wide health care industry. We have allocated significant resources in the design and improvement of the reimbursement, accounting and reporting methodology used in New York State.

We appreciate this opportunity to respond to Albany County Shaker Place Rehabilitation and Nursing Center's request for professional and consulting financial services as it relates to assisting in the annual preparation, certification and electronic filing of the Medicaid and Medicare Cost Reports as well as other financial reports and documents as specified in the "Scope of Services". If you have any questions regarding this proposal, please contact Joseph Martello, 527 Townline Road, Suite 203, Hauppauge, New York 11788, (631) 265-6289 or email jmartello@horanmm.com.

SECTION II: QUALIFICATION /EXPERIENCE - CONTINUED**PROFILE OF HMM, CPAS LLP...AT A GLANCE**

- ◆ HMM currently serves as independent auditors and consultants for over 70 residential health care facilities representing one out of every ten beds in the State of New York (A detailed list of health care clients is enclosed - See Exhibits – HMM services facilities as far west as Buffalo, north as Plattsburgh, east as Hamptons and the metropolitan New York City area).
- ◆ Impeccable health-care reputation for quality services given in a timely manner. Personalized services by founding partners Joseph Martello and Anthony Morrone who blend their individual talents and attributes to create unique strategies for their clientele.
- ◆ Active members in state accounting societies and health care associations. Lecturers on matters dealing with compliance relating to State and Federal regulations and policies.
- ◆ Member of reimbursement advisory committee for New York State Health Facilities Association involved with the new reimbursement methodology for New York State Skilled Nursing Facilities.
- ◆ Was a member of the Technical Advisory Committee for the development of the Nursing Home Accounting and Reporting Manual.
- ◆ Developed manuals to systematically accumulate data for third-party reports, as a basis to optimize operating results.
- ◆ Extensive knowledge of the Medicare and Medicaid reimbursement systems.
- ◆ Our dedicated staff has been well-educated and trained in the auditing and reimbursement of health care facilities.
- ◆ An accounting firm committed to the health care industry with a pool of financial and operational experts that can be drawn upon to assist you in managing your operations during these rapidly changing times.
- ◆ A firm that possesses expertise in the current regulatory environment and can serve as proactive fiscal advisors to management in their decision-making process throughout the year.
- ◆ A firm that can develop meaningful operational and financial recommendations.
- ◆ A firm that will commit to having its senior engagement team members readily available to meet regularly with management or be available for on-going consultations regarding your operating matters.
- ◆ An AICPA, quality-reviewed, certified public accounting firm.

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

ENGAGEMENT ASSIGNMENT

Our present staffing plan, specific to Albany County Shaker Place Rehabilitation and Nursing Center for professional and consulting financial services as it relates to the HMM assisting in the annual preparation, certification and electronic filing of the Medicaid and Medicare Cost Reports as well as other financial reports and documents as specified in the "Scope of Services" is estimated as follows as it relates to partners and senior managers. HMM's staff of accountants will meet your service needs and deadlines in a timely manner.

Staff Employee Classification	Assignment	Supervision
Partner*	1	Joseph Martello
Senior Manager	1	
Senior	1	
Staff	1	

HMM serves all its clients from their Hauppauge, New York Office. Please direct all questions regarding this proposal to Joseph Martello (telephone number 631-265-6289, fax 631-265-6523) or email Joseph Martello as follows: jmartello@horanmm.com.

*See resumes

AVERAGE STAFF EXPERIENCE

Staff Employee Classification	Total Number	# of CPA'S	Average Experience in Years
Partners	6	6	20 years & over*
Employed Associates of HMM	1	0	20 years & over*
Managers	6	3	17 years & over*
Seniors	2	0	8 years & over
Staff - Support	9	0	5 years & over
TOTAL:	24	9	

*See resumes

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

DEFINITION OF CLASSIFICATIONS

A Partner Will:

- ◆ Motivate and assist staff in their professional development.
- ◆ Represent the firm in professional and service organizations.
- ◆ Develop the firm's reputation through conducting seminars, making speeches.
- ◆ Practice development and practice management.
- ◆ Review appropriateness of audit programs and time budgets.
- ◆ Be responsible for staff scheduling and timing of audits and accounting work.
- ◆ Review and update as necessary office policies and procedures.
- ◆ Represent clients at entrance and exit conferences.

A Senior Manager Will:

- ◆ Assume full responsibility for large audit assignments falling within his/her expertise.
- ◆ Supervise the assignment of duties to, and the training of, personnel assigned to the engagement.
- ◆ In connection with engagements, be responsible for personnel scheduling, compliance with due dates and monitoring time budgets.
- ◆ Adequately review all working papers and the completed reports to ascertain that both meet firm standards.
- ◆ Resolve all problems prior to the submission of the report for final partner review.
- ◆ Communicate firm policies and technical information to accounting and auditing personnel through individual or group meetings.
- ◆ Respond to Medicare and Medicaid audit adjustments.

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

DEFINITION OF CLASSIFICATIONS - CONTINUED

A Senior Will:

- ◆ Assume full responsibility for small and medium-size audit engagements requiring the services of one or more staff personnel and large accounting engagements involving unaudited financial statements.
- ◆ Review and analyze internal control and prepare management letters.
- ◆ Train and supervise the staff persons assigned to the engagement.
- ◆ Recognize, in advance, the possible problem areas of an engagement.
- ◆ Review rate sheets and prepare appeals.
- ◆ Pass the CPA examination, if not already certified.
- ◆ Assume full responsibility under supervision for small accounting engagements involving unaudited financial statements.
- ◆ Work on more involved portions of large audit and accounting engagements
- ◆ Prepare financial statements.
- ◆ Prepare Medicaid and Medicare Reports.

A Staff Person Will:

- ◆ Work on portions of audit and accounting engagements.
- ◆ Become familiar with the firm policies and procedures.
- ◆ Become familiar with health care accounting and reimbursement systems.
- ◆ Know the rules, regulations, & code of conduct of the AICPA & the New York State Society of CPA's as well as be familiar with the pronouncements of the Financial Accounting Standards (SASs) and Accounting Principles Board Opinions (APBs).
- ◆ Progress professionally by working toward passing the CPA examination as soon as possible.

HMM has significant experience in successfully performing comprehensive engagements.

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED**HISTORY OF STANDARD BILLING RATES**

Staff Employee Classification	Effective 10/1/2020	Effective 10/1/2019	Effective 10/1/2018
Partner	\$295 - \$475	\$275 - \$475	\$275 - \$475
Senior Manager & Senior	\$250 - \$295	\$250 - \$295	\$250 - \$295
Staff Accountant	\$225 - \$275	\$225 - \$275	\$225 - \$250

STAFF CONTINUITY

On each engagement HMM has a commitment to staff continuity as it relates to the Engagement Partner, Review Partner and Manager. The continuity benefits both our firm and the client, in that, our staff gains a rapport with the client and the client gains a level of confidence and comfort with our staff. This results in a more efficient and effective audit process.

Our hiring philosophy is to hire new graduates and train them in the field of healthcare auditing. Our staff turnover experience is very low. This is evidenced by the fact that four partners promoted after inception of the company came to the firm as new graduates and have been with us for anywhere from 5 – 25 years.

PRIOR EXPERIENCE

HMM has provided consulting services for A. Holly Patterson Geriatric Center in Nassau County, John J Foley Skilled Nursing Facility in Suffolk County and the Dutchess County Department of Health in Dutchess County. HMM is also the current auditors and consultants for The Valley View Center for Nursing Care and Rehabilitation (an Orange County RHCF) for more than fifteen (15) years.

HMM has provided auditing and consulting services for Bethel Nursing & Rehabilitation Center, Maria Regina Residence, San Simeon by the Sound, Workmen's Circle Multicare Center, The Long Island Home. HMM is also the current auditors and consultants for Bethany Village Corporations for more than five (5) years.

VENDOR RESPONSIBILITY QUESTIONNAIRE

See Attachment "C" = Vendor Responsibility Questionnaire.

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

**RESIDENTIAL HEALTH CARE INDUSTRY CONSULTING QUALIFICATIONS AND
EXPERIENCE**

HMM currently serve as independent auditors and consultants for numerous Residential Health Care Facilities in the State of New York. A detailed list of our health care consulting clients (See Exhibits) illustrates that our health-care practice services a variety of regions and sponsorships throughout the State of New York. Our client mix has enabled our firm to develop a unique understanding of how regulations, or changes thereto, effect patient case mix, wage scale and staffing patterns. The partners and associates employed by HMM offer a combined 225 years of professional accounting, auditing and consulting services to the long-term care industry.

SUPERVISORY & REVIEW PROCEDURES IN OUR FIRM

This engagement will be adequately planned and supervised by Joseph Martello.

HMM routinely uses a variety of sophisticated project-control software packages. These programs are necessary for properly allocating resources; monitoring task completions and costs; thereby assuring adherence to budget; identifying potential problems or delays; and reallocating resource to maintain schedules and achieve time and cost objectives. These control techniques will ensure that the engagement will be completed smoothly, on time and within budget.

In addition to our agreement to perform the above mentioned services, we will also agree to conform to Section 952 of the Omnibus Reconciliation Act of 1980. More specifically, we agree to make accessible to the Health and Human Services Secretary and U.S. Comptroller General books and records which are necessary to verify the cost of services furnished under the contract.

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

RESUMES

A Certified Public Accounting firm is personified by the expertise and personality of its principals and staff. Visit us at our website: www.horanmm.com. The following is a synopsis of the attributes and talents of the principals, management, staff accountants and associate consultants on our team:

JOSEPH F. MARTELLO, CPA

A founding member of the firm since 1980, Joe is a Certified Public Accountant with thirty-eight years of practice in the healthcare industry, Joe has lectured extensively throughout New York State on reimbursement concepts and financial reporting. His lengthy involvement with associations and committees dealing with healthcare include the Hospital Financial Management Association and the Technical Advisory Committee for the Nursing Home Accounting and Reporting Manual. Joe was sought out by the New York State Department of Health, Office of Health Systems Management, as a member of the technical advisory group responsible for developing a new reimbursement methodology. He is a former chair of the Long-Term Care Committee for the Healthcare Finance Management Association (HFMA) and a member of the HFMA Annual Institute Committee, Hudson Valley Chapter. He also served as a director of the HFMA Hudson Valley Chapter, and has lectured for nursing home administrator courses at the C.W. Post campus of Long Island University.

Joe earned a Bachelor's Degree in Business Administration from Pace University. He is a member of the New York State Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the healthcare Finance Management Association.

President/Treasurer of HMM

Pace University, B.B.A.

CPA since 1978

Member of NYSSCPA, AICPA

38+ years in the Healthcare Industry

Responsible for running and maintaining CPA practice, consulting, accounting and auditing services.

Email: jmartello@horanmm.com

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

RESUMES – CONTINUED:

WAYNE I. ROBINSON, CPA

Wayne joined the firm in 1988, and received his Certified Public Accountant designation in 1993. Formerly a Senior Tax Manager with the firm, Wayne was promoted to Director in November 2005 and made Partner in early 2006. He is known as the “steady and sure one”, a testament to his dedication to the firm and its clients.

With expertise in auditing, accounting and taxation, Wayne has provided services to more than fifty healthcare facilities throughout New York State. His more than twenty-seven years in the healthcare industry, has provided him with the know-how to effectively navigate the Medicare and Medicaid reimbursement systems, and an intimate familiarity with the rules and regulations relating those systems.

His expert proficiency in tax preparation and research results in the successful representation of clients in tax audits.

Wayne received a Bachelor of Science degree from Hofstra University, and is a member of the New York State Society of Certified Public Accountants (NYSSCPA), the NYSSCPA’s Suffolk Chapter General Taxation Committee, and the American Institute of Certified Public Accountants.

Partner of HMM

Hofstra University, B.S.

Member of NYSSCPA, AICPA

27+ years in the Healthcare Industry

Responsible for tax, auditing and accounting services.

Email: wrobinson@horanmm.com

SECTION II: QUALIFICATION/EXPERIENCE – CONTINUED

RESUMES – CONTINUED:

SUZANNE BREIT, CPA

Suzanne Breit has been a certified public accountant since 1988 and has been a member of the firm since 1985. Along with celebrating her twentieth anniversary with the firm in 2005, Suzanne was promoted from Senior Tax Manager to Director in November of that year. In 2006, Suzanne made the transition from the tax department to the audit department and was promoted to Partner. She is known as the “care setter” because she sets the standard at HMM for dedication to her work and her concern for the professional needs of her clients. Her responsibilities include auditing (of both healthcare facilities and employee benefit plans), accounting and providing tax services to HMM’s clients. Along with her auditing experience of over twenty years, Suzanne has extensive experience in tax preparation, research and has successfully represented clients in tax audits. Suzanne has been involved in matters relating to more than fifty healthcare facilities throughout New York State. Her work requires an extensive practical knowledge of the Medicare and Medicaid reimbursement systems, and the rules and regulations relating those systems.

Suzanne also manages her firm’s employee benefit plan (EBP) practice, bringing value to clients by staying in front of ever changing EBP regulations. Suzanne is a member of the New York State Society of Certified Public Accountants Healthcare Committee, and the American Institute of Certified Public Accountants. She is also an active member of the NYSSCPA’s Healthcare Committee and NYSSCPA’s Suffolk Chapter Employee Benefits Committee. She also volunteers her time in in her local community.

Partner of HMM

L.I.U. – C.W. Post College, B.S.

Member of NYSSCPA, AICPA

30+ years in the Healthcare Industry

Responsible for auditing, accounting and tax services.

Email: sbreit@horanmm.com

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED**RESUMES – CONTINUED:****JAMES V. BUDD, CPA**

James V. Budd joined HMM in 2004, earned his Certified Public Accounting designation in 2009 and is currently a partner at the firm. He is knowledgeable in budgets, projections and operational studies as well as preparing and auditing financial statements and third-party cost reports. He has assisted in the preparation of HEAL NY grants. He has assisted in sales and purchases of facilities including valuation and closing adjustments. He is currently involved in the development and implementation of a software program to be used by nursing homes estimate and track daily profits and losses. James has over ten years of experience in the healthcare industry and has been involved in matters relating to more than fifty healthcare facilities throughout New York State. James earned a Bachelor of Business Administration degree in Accounting from Hofstra University. He is a member of the New York State Society of Certified Public Accountants and is a member of the American Institute of Certified Public Accountants.

Partner of HMM

Hofstra University, B.S.

Member of NYSSCPA, AICPA

10+ years in the Healthcare Industry

Responsible for auditing, accounting and consulting services.

Email: jbudd@horanmm.com

SECTION II: QUALIFICATION/EXPERIENCE - CONTINUED

RESUMES – CONTINUED:

BRIAN P. LEE, CPA

Brian P. Lee joined HMM in 2008, earned his Certified Public Accounting designation in 2011 and is currently a partner at the firm. Brian has experience working in matters relating to more than fifty healthcare facilities throughout New York State. He has experience with budgets, projections and operational studies as well as preparing and auditing financial statements, auditing employee benefit plans and preparing third-party cost report submissions. As part of the New York State's Medicaid Redesign efforts, Brian has assisted in the preparation of successful Partial Cap Managed Long Term Care (MLTCP) and Certified Home Health Agency (CHHA) Applications.

Brian has successfully leveraged technology and data to develop successful strategies and bring results for clients. He is currently involved in the development and implementation of a strategic planning platform which combines the power of HMM's operational study with a software program to be used by nursing homes to estimate and track daily profits and losses, as well as assess the financial impact of admissions decisions.

Brian earned a Bachelor of Science degree from Loyola College in Maryland (now Loyola University Maryland) and a Master of Business Administration Degree from Hofstra University. He is a member of the New York State Society of Certified Public Accountants and is a member of the American Institute of Certified Public Accountants

Partner of HMM

Loyola College in Maryland (now Loyola University Maryland), B.S.

Hofstra University, M.B.A.

Member of NYSSCPA, AICPA

7 years in the Healthcare Industry

Responsible for auditing, accounting and consulting services.

Email: blee@horanmm.com

SECTION II: QUALIFICATIONS/EXPERIENCE - CONTINUED

RESUMES – CONTINUED:

PETER C. VOGEL

Peter C. Vogel joined HMM in 2004, earned his Certified Public Accounting designation in 2008 and is currently a partner at the firm. He is knowledgeable in tax preparation as well as preparing and auditing financial statements, auditing employee benefit plans and third-party cost reports. Peter has over ten years of experience in the healthcare industry and has been involved in matters relating to more than fifty healthcare facilities throughout New York State.

Peter earned a Bachelor of Science degree in Accounting from L.I.U. – C.W. Post. He is a member of the New York State Society of Certified Public Accountants and is a member of the American Institute of Certified Public Accountants.

Partner of HMM

L.I.U. – C.W. Post

Member of NYSSCPA, AICPA

10+ years in the Healthcare Industry

Responsible for auditing, accounting and tax services.

Email: pvogel@horanmm.com

OUR STAFF ACCOUNTANTS

Our staff has been well educated and trained in the auditing and reimbursement of health care facilities. All staff responsible for planning and performing audits complete professional education on an annual basis.

SECTION III: REFERENCES

REFERENCES – PUBLIC:

The following clients are municipal or county government clients we presently have or previously had contracts with (within the past five years):

1. A. Holly Patterson Geriatric Center

Christine Paul
875 Jerusalem Avenue
Uniondale, NY 11553
(516) 572-1698
Services Provided: Reimbursement Consulting, Prepare Medicare Report

2. Orange County Department of Health

Anne Vradenburgh, Fiscal Manager
124 Mail Street
Goshen, NY 10924-2199
(845) 291-2348
Services Provided: Prepare and certify to Medicare/Medicaid cost reports

3. Valley View Center for Nursing Care and Rehabilitation

Laurence LaDue, Administrator
Glenmere Cove Road, Box 59
Goshen, NY 10924
(845) 291-4740
Services Provided: Audit and Reimbursement Consulting Services

SECTION III: REFERENCES - CONTINUED

REFERENCES – OTHER THAN PUBLIC HOMES:

1. The Long Island Home
400 Sunrise Highway
Amityville, NY 11701
Ms. Patricia Porter, CFO, 631-608-5107
Services Provided: Audit and Reimbursement Consulting Services
 - ◆ 320- Bed Skilled Nursing Facility
 - ◆ Adult Day Care Program and Adult Home
 - ◆ Psychiatric Center
 - ◆ Foundation

2. Maria Regina Residence
Administrative Offices
Sisters of St. Joseph
101 Executive Blvd.
Elmsford, NY 10523
Sister Janet Kenney, 631-273-1187
Services Provided: Audit and Reimbursement Consulting Services
 - ◆ 188-Bed Skilled Nursing Facility
 - ◆ 50-Slot Adult Day Care Program

3. Our Lady of Consolation
111 Beach Drive
West Islip, NY 11795
Mr. John Haight, Director of Finance
Health Services, 631-465-6442
Services Provided: Reimbursement Consulting Services
 - ◆ 450-Bed Skilled Nursing Facility

4. Workmen's Circle Multicare Center
3155 Grace Avenue
Bronx, NY 10469-3134
Mr. Arthur Cooperberg, 516-422-7882
Services Provided: Audit and Reimbursement Consulting Services
 - ◆ 524-Bed Skilled Nursing Facility

SECTION III: REFERENCES - CONTINUED

REFERENCES – OTHER THAN PUBLIC HOMES:

5. Bethel Nursing & Rehabilitation Center
67 Springvale Road
Croton-on-Hudson, NY 10520
Mr. Anastasios Markopoulos, CFO, 914-739-6700 x 227
Services Provided: Audit and Reimbursement Consulting Services (inclusive of Long Term Health Care Program)
 - ◆ Two Skilled Nursing Facilities (200-Bed and 78-Bed)
 - ◆ Two Adult Day Care Programs
 - ◆ A Long Term Home Health Care Program
 - ◆ An Independent Living Residence
 - ◆ Outpatient Therapy Program
 - ◆ Personal Emergency Response Service

6. St. Barnabas Hospital

Mary Grochowski, CFO
Third Avenue and 183rd Street
Bronx, NY 10457-2594
(718) 960-3839
Services Provided: Reimbursement Consulting Services

7. Bethany Village

Mr. Michael Kaiser, CFO
3005 Watkins Road
Horseheads, NY 14845
(607) 378-6574
Services Provided: Audit and Reimbursement Consulting Services
 - ◆ 120-Bed Skilled Nursing Facility
 - ◆ An Assisted Living Residence
 - ◆ An Independent Living Residence
 - ◆ Outpatient Rehabilitation Program
 - ◆ Walk-In Clinic
 - ◆ Adult Social Day Care Program

Other not-for-profit facilities serviced by HMM include: Good Samaritan Nursing Home, Peconic Landing at Southold, Inc., San Simeon by the Sound, St. Catherine's of Siena, Victoria Home.

SECTION IV: PLAN IMPLEMENTATION

SCOPE OF SERVICES

HMM, CPAs LLP will provide professional and consulting services for the Albany County Shaker Place Rehabilitation and Nursing Center as it relates to the RHCF-4 Medicaid Cost Report for the Department of Health and to assist in the preparation and filing of the Medicare Cost Report and Compilation of Financial Statements. Services are expected to include, but not limited to:

HMM will be responsible for the preparation, certification and electronic filing (facility needs to get HMM access to HPN) of the required RHCF-4 Medicaid Cost Report.

HMM will assist in the preparation and filing of the Medicare Cost Report.

HMM will compile financial statements on a monthly basis. Compilations will include Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Notes to Financial Statements. On a quarterly basis, HMM will conference or meet with the Executive Director to discuss the financial statements (Upon approval of our proposal HMM will send a compilation engagement).

HMM will inform Albany County Shaker Place Rehabilitation and Nursing Center of any regulation, reporting and/or rate changes; and preparation and filing of an appeal if such should be appealed.

HMM will prepare Certificate of Need applications for filing with the NYS Department of Health.

HMM will provide quarterly educational training to the business office staff and other staff as necessary.

Related to Cost Reporting: Albany County Shaker Place Rehabilitation and Nursing Center will supply HMM with the following:

1. Year-end audited financial statement.
2. A trial balance in excel format.
3. Statistics and other information as requested (in the attachments to be sent at a later date).
4. Preparation of Part I of the RHCF-4 from admissions/discharges and patient days from the facility records (blank to be sent at a later date).
5. PS&R.

Related to Compiling Financial Statements: Albany County Shaker Place Rehabilitation and Nursing Center will electronically supply HMM with the following on a monthly basis, preferably 45-60 days after each months end:

1. Trial balance in Excel or similar format. Trial balance must include account numbers, account names/descriptions, debit and credit amounts and must balance.
2. Cumulative general ledger supporting the trial balance.
3. Bank reconciliations for all cash accounts. These must reconcile to the trial balance.
4. Accounts receivable ledger, detailed by resident, by payer, with totals. This must reconcile to the trial balance.

SECTION IV – PLAN IMPLEMENTATION - CONTINUED

SCOPE OF SERVICES – CONTINUED:

5. Accounts payable ledger. This must reconcile to the trial balance.
6. Detailed Sales journals (billed days, gross charges, contractual allowances, rates). Additional detail showing Medicare RUG days and rates must be provided.
7. Audited financial statement with supporting trial balance. A cross-walk from the trial balance to the financial should accompany this if available.

ADDITIONAL SERVICES NOT SPECIFIED IN RFP:

1. HMM will provide consulting services on matters not related to the cost reports on a fee-for-service basis, including but not limited to: reimbursement consulting; advice regarding regulatory process; review of regulations and legislation; and review and consultation regarding third party audits. An hourly fee will be charged separately for these types of activities. As additional consulting services arise, a Scope of Objectives shall be provided by Albany County Shaker Place Rehabilitation and Nursing Center to HMM in order for the firm to provide a Scope of Work, set of deliverables, timeline matrix and a project cost based on the hourly rates provided in the fee for services.

TERM OF CONTRACT

The contract period shall be for three (3) years from the execution of the contract.

At the end of the initial three (3) year contract term, upon mutual agreement of the County of Albany and HMM, the agreement may be renewed for two (2) additional years, in two (2) consecutive one-year intervals.

SECTION V: COST PROPOSAL SECTION

FEE FOR SERVICES

See attached "Cost Proposal Form"

Our fee to Albany County Shaker Place Rehabilitation and Nursing Center for the aforementioned cost report services to provide professional and consulting financial services for the Albany County Shaker Place Rehabilitation and Nursing Center as it relates to the RHCF-4 Medicaid Cost Report for the Department of Health and the Medicare Cost report will be billed on an hourly basis at the rates in effect at the time the work is performed (noted below) not to exceed \$4,900 per contract year:

<u>2023 Cost Reports</u>	<u>2022 Cost Reports</u>	<u>2021 Cost Reports</u>
\$4,900	\$4,900	\$4,900 .

Optional two (2) additional years, in two (2) consecutive one-year intervals (to be billed on an hourly basis at the rates in effect at the time the work is performed) not to exceed:

<u>2024 Cost Reports</u>	<u>2025 Cost Reports</u>
\$4,900	\$4,900

Our fee to Albany County Shaker Place Rehabilitation and Nursing Center for the aforementioned compilation services will be billed in twelve equal monthly per contract year as follows:

<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
\$2,700/month	\$2,750/month	\$2,800/month

Optional two (2) additional years, in two (2) consecutive one-year intervals will each be billed in twelve equal monthly installments per contract year as follows:

<u>2024/2025</u>	<u>2025/2026</u>
\$2,850/month	\$2,900/month

Our fee to inform Albany County Shaker Place Rehabilitation and Nursing Center of any regulation, reporting and/or rate changes; and preparation and filing an appeal if such should be appealed will be billed hourly using the current hourly rates noted below but not to exceed \$4,500 per contract year. Optional two (2) additional years, in two (2) consecutive one-year intervals will not exceed \$4,500 per contract year.

SECTION V: COST PROPOSAL SECTION - CONTINUED

Fees for Services – Continued

Our fee to Albany County Shaker Place Rehabilitation and Nursing Center for HMM to prepare Certificate of Need applications for filing with the NYS Department of Health will be billed on an hourly basis at the rates in effect at the time the work is performed not to exceed \$4,500 per contract year. Standard hourly rates are used, which vary with the staff level and experience of the personnel assigned. Current hourly rates are listed below.

Our fee for HMM to provide quarterly educational training to the business office staff and other staff as necessary will be based on actual time spent by personnel and will be billed hourly at the rates in effect at the time the work is performed. Standard hourly rates are used, which vary with the staff level and experience of the personnel assigned. Current hourly rates are listed below.

ADDITIONAL SERVICES NOT SPECIFIED IN RFP:

1. Our fee for consulting services on matters not related to the cost reports will be on a fee-for-service basis at the rates in effect at the time the work is performed, including but not limited to: reimbursement consulting; advice regarding regulatory process; review of regulations and legislation; and review and consultation regarding third party audits. As additional consulting services arise, a Scope of Objectives shall be provided by Albany County Shaker Place Rehabilitation and Nursing Center to HMM in order for the firm to provide a Scope of Work, set of deliverables, timeline matrix and a project cost based on the current hourly rates provided below in this Request for Proposal.

In addition, out-of-pocket expenses (i.e. computer software fees, bank confirmation fees, Federal Express, UPS, Postage, etc.) will be billed separately. Standard hourly rates are used, which vary with staff level and experience of the personnel assigned. HMM current hourly rates are as follows:

Partners	\$295 - \$475
Senior Managers & Senior	\$250 - \$295
Staff Accountant	\$225 - \$275
Associate Consultant	\$195 - \$325

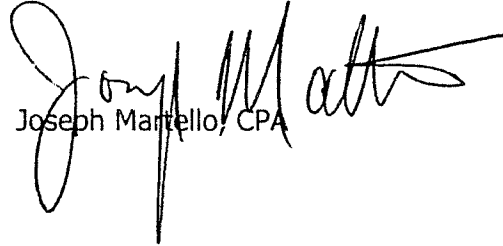
Our fee for these services will be billed progressively on a monthly basis. Payment is due within (60) days. Timely payment of our retainer does not go unnoticed and is greatly appreciated; our fee proposal is developed based upon prompt payment of our bill. Our fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you.

We reserve the right to discuss these fees with you during the course of the engagement if any unforeseen and unexpected problems arise.

We appreciate this opportunity to present our proposal for your consideration. If you would like to discuss this proposal in greater detail, please contact me at (631) 265-6289. Our firm is confident that we can serve you well and are pleased to have the opportunity to do so. We look forward to discussing this proposal further with you and to serving your facility.

If you are in agreement with the above mentioned fee, please sign below and return one copy to our office.

Very truly yours,



Joseph Martello, CPA

AGREED:

_____ Date

SECTION VI: MANDATORY DOCUMENTATION

MANDATORY DOCUMENTATION ATTACHMENTS INCLUDED:

THE NON-COLLUSIVE BIDDING CERTIFICATE – SEE ATTACHMENT “A”

ACKNOWLEDGEMENT BY PROPOSER – SEE ATTACHMENT “B”

VENDOR RESPONSIBILITY QUESTIONNAIRE – SEE ATTACHMENT “C”

IRANIAN ENERGY DIVESTMENT CERTIFICATION – SEE ATTACHMENT “D”

ADDITIONAL ATTACHMENTS:

PROPOSAL FORM

COST PROPOSAL FORM

CERTIFICATES OF INSURANCE

- Workers Compensation
- Employer’s Liability Insurance
- Automobile Liability Insurance – N/A
- General Liability Insurance
- Professional Liability Insurance

CASH DISCOUNT

HMM will offer a 2% Cash discount for prompt payment of bills. For purposes of any applicable cash discount, the payment date shall be calculated from the receipt of invoice or final acceptance of the goods, whichever is later.

EXHIBITS

EXHIBIT I – CURRENT AUDIT CLIENTS

Adira at Riverside Rehabilitation & Nursing – Yonkers, NY

Apex Rehab and Care Center - Huntington, NY

Bellhaven Nursing Center - Brookhaven, NY

Bethany Nursing Home and Health Related Facility - Horseheads, NY

Bethel Nursing Home - Ossining, NY

Bethel Nursing and Rehab Center - Croton-on-Hudson, NY

Bridge View Nursing Home - Whitestone, NY

Bronx Park Rehabilitation & Nursing Center - Bronx, NY

Central Island Healthcare – Plainview, NY

Contractor for Kids, Inc. – Islandia, NY

Cortlandt Healthcare - Cortlandt Manor, NY

Crown Nursing and Rehabilitation Center - Brooklyn, NY

Daleview Care Center - Farmingdale, NY

Epic Healthcare Management, LLC – Croton On Hudson, NY

Excel at Woodbury Rehabilitation and Nursing, LLC - Woodbury, NY

Flushing House - Flushing, NY

Fulton Commons Care Center - East Meadow, NY

Greene Meadows Nursing and Rehabilitation – Catskill, NY 12414

Hauppauge Industrial Association - Hauppauge, NY

Highfield Gardens Care Center – Great Neck, NY

Highland Care Center - Jamaica, NY

Hillside Manor Rehab and Extended Care Ctr. - Jamaica Estates, NY

Hudson Valley Rehab and Extended Care Ctr. - Highland, NY

EXHIBIT I – CURRENT AUDIT CLIENTS – CONTINUED:

Intercounty Health Facilities Association - Manhasset, NY

James Square Nursing and Rehabilitation Centre - Syracuse, NY

Lakeview Rehabilitation and Care Center - Middle Island, NY

Lynbrook Restorative Therapy & Nursing - Lynbrook, NY

Maria Regina Residence - Brentwood, NY

Mayfair Care Center, Inc. - Hempstead, NY

Meadowbrook Healthcare - Plattsburgh, NY

MDJ Realty, LLC – Woodcliff Lake, NJ

Middletown Park Rehabilitation and Health Care Center – Middletown, NY

Midway Nursing Home - Maspeth, NY

Momentum at South Bay for Rehabilitation - East Islip, NY

Niagara Rehab and Nursing Center - Niagara Falls, NY

New York Endoscopy Center LLC - White Plains, NY

North Westchester Restorative Therapy and Nursing Center - Mohegan Lake, NY

Oak Hollow Nursing Center - Middle Island, NY

Oasis Rehabilitation and Nursing, LLC, - Center Moriches, NY

Pine Haven Home, Philmont, NY

Port Chester Nursing & Rehab Centre - Port Chester, NY

Riverhead Care Center - Riverhead, NY

River Ridge Living Center - Amsterdam, NY

River Valley Care Center - Poughkeepsie, NY

St. James Rehabilitation and Healthcare Center - St. James, NY

Salem Hills Health Care Center, Inc. - Purdys, NY

San Simeon By The Sound - Greenport, NY

San Simeon By The Sound - Greenport, NY

EXHIBIT I – CURRENT AUDIT CLIENTS - CONTINUED

Sayville Nursing and Rehabilitation Center - Sayville, NY

Sea-Crest Health Care Center – Brooklyn, NY

Seafield Care Center - Westhampton Beach, NY

Shoreview Nursing Home – Brooklyn, NY

South Shore Healthcare - Freeport, NY

Sunharbor Manor Nursing Home - Roslyn Heights, NY

Sutton Park Center for Nursing and Rehabilitation - New Rochelle, NY

Terrace Healthcare Center - Bronx, NY

The Citadel Rehab and Nursing Center at Kingsbridge – Bronx, NY

Valley View Center for Nursing Care, The (Orange County) - Goshen, NY

Victoria Home - Ossining, NY

Waterview Hills Nursing Center - Purdys, NY

Westchester Center for Rehabilitation & Nursing - Mount Vernon, NY

Westhampton Care Center - Westhampton, NY

White Oaks Nursing Home - Woodbury, NY

Woodhaven Home for Adults - Port Jefferson Station, NY

Woodhaven Nursing Home - Port Jefferson Station, NY

Workmen's Circle MultiCare Center - Bronx, NY

EXHIBIT II – CURRENT CONSULTING CLIENTS

A. Holly Patterson Geriatric Center - Uniondale, NY

Adira at Riverside Rehabilitation & Nursing – Yonkers, NY

Albany County Shaker Place Rehabilitation and Nursing Center, Albany, NY

Apex Rehab and Care Center - Huntington, NY

Bainbridge Nursing & Rehab Center - Bronx, NY

Barnwell Nursing and Rehab Center - Valatie, NY

Bellhaven Nursing Center - Brookhaven, NY

Bethany Village - Horseheads, NY

Bethel Nursing Home - Ossining, NY

Bethel Nursing and Rehab Center - Croton-on-Hudson, NY

Bridge View Nursing Home - Whitestone, NY

Broadlawn Manor - Amityville, NY

Bronx Park Rehabilitation & Nursing Center - Bronx, NY

Brooklyn United Methodist Church Home - Brooklyn, NY

Carillon Nursing and Rehab Center - Huntington, NY

Central Island Healthcare – Plainview, NY

Cortlandt Healthcare - Cortlandt Manor, NY

Crown Nursing and Rehabilitation Center - Brooklyn, NY

Daleview Care Center - Farmingdale, NY

Dutchess County Dept. of Health - Poughkeepsie, NY

East Haven Nursing & Rehab Center - Bronx, NY

East Neck Nursing and Rehab Center - West Babylon, NY

Emerald North Nursing and Rehabilitation Center – Buffalo, NY

EXHIBIT II – CURRENT CONSULTING CLIENTS – CONTINUED:

Emerald South Nursing and Rehabilitation Center – Buffalo, NY
Excel at Woodbury Rehabilitation and Nursing, LLC - Woodbury, NY
Flushing House - Flushing - NY
Fulton Commons Care Center - East Meadow, NY
Glen Cove Center for Nursing and Rehabilitation - Glen Cove, NY
Greene Meadows Nursing and Rehabilitation Center – Catskill, NY
Good Samaritan Nursing Home - Sayville, NY
Grand Manor Nursing Home - Bronx, NY
Highfield Gardens Care Center – Great Neck, NY
Highland Care Center - Jamaica, NY
Hilaire Rehabilitation & Nursing - Huntington, NY
Hillside Manor Rehab and Extended Care Center - Jamaica Estates, NY
Hudson Valley Rehab and Extended Care Center - Highland, NY
Intercounty Health Facilities Association - Long Island, NY
James Square Nursing and Rehabilitation Centre - Syracuse, NY
Lakeview Rehabilitation and Care Center - Middle Island, NY
Long Island Health Facilities Association - New York, NY
Long Island Home, The (South Oaks Hospital) - Amityville, NY
Lynbrook Restorative Therapy & Nursing - Lynbrook, NY
Maria Regina Residence - Brentwood, NY
Mayfair Care Center, Inc. - Hempstead, NY
Meadowbrook Healthcare - Plattsburgh, NY

EXHIBIT II – CURRENT CONSULTING CLIENTS – CONTINUED:

Middletown Park Rehabilitation and Health Care Center – Middletown, NY

Midway Nursing Home - Maspeth, NY

Mills Pond Nursing & Rehabilitation Center - St. James, NY

Momentum at South Bay for Rehabilitation - East Islip, NY

Mosholu Parkway Nursing & Rehab Center - Bronx, NY

Nesconset Center for Nursing and Rehabilitation - Nesconset, NY

New York Endoscopy Center LLC - White Plains, NY

Niagara Rehab and Nursing Center - Niagara Falls, NY

North Shore Long Island Jewish Health System - Westbury, NY

North Westchester Restorative Therapy and Nursing Center - Mohegan Lake, NY

Oak Hollow Nursing Center - Middle Island, NY

Oasis Rehabilitation and Nursing, LLC, Center Moriches - NY

Orange County Dept. of Health - Goshen, NY

Our Lady of Consolation - West Islip, NY

Peconic Landing (CCRC) - Greenport, NY

Peconic Landing at Southold - Greenport, NY

Phoenix Medical Center, Inc. - Brooklyn, NY

Pine Haven Home, Philmont, NY

Port Chester Nursing & Rehab Centre - Port Chester, NY

Port Jefferson Health Care Facility - Port Jefferson, NY

Riverhead Care Center - Riverhead, NY

River Ridge Living Center - Amsterdam, NY

River Valley Care Center - Poughkeepsie, NY

EXHIBIT II – CURRENT CONSULTING CLIENTS – CONTINUED:

St. Barnabas Hospital - Bronx, NY

St. Catherine of Siena - Smithtown, NY

St. James Healthcare Center - St. James, NY

Salem Hills Health Care Center, Inc. - Purdys, NY

San Simeon By The Sound - Greenport, NY

Sayville Nursing and Rehabilitation Center - Sayville, NY

Sea-Crest Health Care Center – Brooklyn, NY

Seafield Care Center - Westhampton, NY

Shoreview Nursing Home – Brooklyn, NY

South Shore Healthcare - Freeport, NY

Sprain Brook Manor Rehab, LLC - Scarsdale, NY

Sunharbor Manor - Roslyn Heights, NY

Sunrise Nursing Home - Oswego, NY

Sutton Park Center for Nursing and Rehabilitation - New Rochelle, NY

Terrace Healthcare Center - Bronx, NY

The Citadel Rehab and Nursing Center at Kingsbridge – Bronx, NY

Valley View Ctr. for Nursing Care, The (Orange County) - Goshen, NY

Victoria Home - Ossining, NY

Waterview Hills Nursing Center - Purdys, NY

Wayne Center for Nursing & Rehab - Bronx, NY

Westchester Center for Rehabilitation & Nursing - Mount Vernon, NY

Westhampton Care Center - Westhampton, NY

Westhampton Senior Living, Inc., Riverhead, NY

EXHIBIT II – CURRENT CONSULTING CLIENTS – CONTINUED:

White Oaks Nursing Home - Woodbury, NY

Woodbury Center For Health Care - Woodbury, NY

Woodhaven Home for Adults - Port Jefferson, NY

Woodhaven Nursing Home - Port Jefferson, NY

Workmen's Circle MultiCare Center - Bronx, NY

ATTACHMENT "A"
NON-COLLUSIVE BIDDING CERTIFICATE PURSUANT TO
SECTION 103-D OF THE NEW YORK STATE GENERAL MUNICIPAL LAW

A. By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid, each party thereto certifies as to its own organizations, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor.

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not knowingly been disclosed by the bidder and will not knowingly be disclosed by the bidder, directly or indirectly, prior to opening, to any bidder or to any competitor.

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.

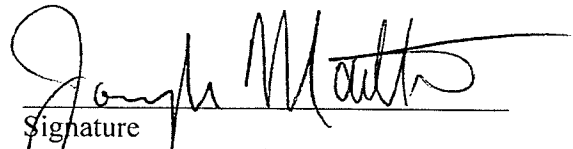
A bid shall not be considered for award nor shall any award be made where (1), (2), and (3) above have not been complied with; provided, however, that in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (1), (2), and (3) above have not been complied with, the bid shall not be considered for any award nor shall any award be made unless the head of the Purchasing Unit to the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customer of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of paragraph "A" above.

B. Any bid hereafter made to any political subdivision of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, local law, and where such bid contains the certification referred to in paragraph "A" of this section, shall be deemed to have been authorized by the Board of Directors of the bidder, and such authorization shall be deemed to include the submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation

6/12/2021

Date



Signature

President

Title

HMM, CPAs LLP

Company Name

ATTACHMENT "B"
ACKNOWLEDGMENT BY PROPOSER

If Individual or Individuals:

STATE OF _____)
COUNTY OF _____) SS.:

On this _____ day of _____, 20____, before me personally appeared _____ to me known and known to me to be the same person(s) described in and who executed the within instrument, and he (or they severally) acknowledged to me that he (or they) executed the same.

Notary Public, State of _____
Qualified in _____
Commission Expires _____

If Corporation:

STATE OF _____)
COUNTY OF _____) SS.:

On this _____ day of _____, 20____, before me personally appeared _____ to me known, who, being by me sworn, did say that he resides at (give address) _____; that he is the (give title) _____ of the (name of corporation) _____, the corporation described in and which executed the above instrument; that he knows the seal of the corporation, and that the seal affixed to the instrument is such corporate seal; that it was so affixed by order of the board of directors of the corporation, and that he signed his name thereto by like order.

Notary Public, State of _____
Qualified in _____
Commission Expires _____

If Partnership:

STATE OF New York)
COUNTY OF Suffolk) SS.:

On the 2nd day of June, 2021, before me personally came Joseph F. Martello, Jr., to me known to be the individual who executed the foregoing, and who, being duly sworn, did depose and say that he / she is a partner of the firm of HmmcPA LLP and that he / she has the authority to sign the same, and acknowledged that he / she executed the same as the act and deed of said partnership.

McGourty
MARIA R. CARRICATO
Notary Public, State of New York
No. 4988975
Qualified in Suffolk County 2021
Commission Expires Nov 25, 19

Maria R. McGourty
Notary Public, State of New York
Qualified in Suffolk County
Commission Expires 11/25/2021

X

ATTACHMENT "C"
ALBANY COUNTY
VENDOR RESPONSIBILITY QUESTIONNAIRE

1. VENDOR IS: <input checked="" type="checkbox"/> PRIME CONTRACTOR		
2. VENDOR'S LEGAL BUSINESS NAME HMM, CPAs LLP		3. IDENTIFICATION NUMBERS a) FEIN # 46-5416249 b) DUNS #
4. D/B/A – Doing Business As (if applicable) & COUNTY FIELD:		5. WEBSITE ADDRESS (if applicable) www.horanmm.com
6. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE 527 Townline Rd. Ste 203 Hauppauge NY 11788		7. TELEPHONE NUMBER 631 265 6289
		8. FAX NUMBER 631 265 6523
9. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE <i>IN NEW YORK STATE, if different from above</i>		10. TELEPHONE NUMBER
		11. FAX NUMBER
12. AUTHORIZED CONTACT FOR THIS QUESTIONNAIRE Name Joseph Martello Title President Telephone Number 631-265-6289 Fax Number 631-265-6523 e-mail jmartello@horanmm.com		
13. LIST ALL OF THE VENDOR'S PRINCIPAL OWNERS. Joseph Martello, President/Partner Peter Vogel Partner		
a) NAME Wayne Robinson	TITLE Partner	b) NAME James Budd TITLE Partner
c) NAME Suzanne Breit	TITLE Partner	d) NAME Brian Lee TITLE Partner
A DETAILED EXPLANATION IS REQUIRED FOR EACH QUESTION ANSWERED WITH A "YES," AND MUST BE PROVIDED AS AN ATTACHMENT TO THE COMPLETED QUESTIONNAIRE. YOU MUST PROVIDE ADEQUATE DETAILS OR DOCUMENTS TO AID THE COUNTY IN MAKING A DETERMINATION OF VENDOR RESPONSIBILITY. PLEASE NUMBER EACH RESPONSE TO MATCH THE QUESTION NUMBER.		
14. DOES THE VENDOR USE, OR HAS IT USED IN THE PAST FIVE (5) YEARS, ANY OTHER BUSINESS NAME, FEIN, or D/B/A OTHER THAN THOSE LISTED IN ITEMS 2-4 ABOVE? List all other business name(s), Federal Employer Identification Number(s) or any D/B/A names and the dates that these names or numbers were/are in use. Explain the relationship to the vendor.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
15. ARE THERE ANY INDIVIDUALS NOW SERVING IN A MANAGERIAL OR CONSULTING CAPACITY TO THE VENDOR, INCLUDING PRICIPAL OWNERS AND OFFICERS, WHO NOW SERVE OR IN THE PAST ONE (1) YEARS HAVE SERVED AS:		
a) An elected or appointed public official or officer? <i>List each individual's name, business title, the name of the organization and position elected or appointed to, and dates of service</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b) An officer of any political party organization in Albany County, whether paid or unpaid? <i>List each individuals name, business title or consulting capacity and the official political position held with applicable service dates.</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

16.	<p>WITHIN THE PAST (5) YEARS, HAS THE VENDOR, ANY INDIVIDUALS SERVING IN MANAGERIAL OR CONSULTING CAPACITY, PRINCIPAL OWNERS, OFFICERS, MAJOR STOCKHOLDER(S) (10% OR MORE OF THE VOTING SHARES FOR PUBLICLY TRADED COMPANIES, 25% OR MORE OF THE SHARES FOR ALL OTHER COMPANIES), AFFILIATE OR ANY PERSON INVOLVED IN THE BIDDING OR CONTRACTING PROCESS:</p> <p>a) 1. been suspended, debarred or terminated by a local, state or federal authority in connection with a contract or contracting process;</p> <p>2. been disqualified for cause as a bidder on any permit, license, concession franchise or lease;</p> <p>3. entered into an agreement to a voluntary exclusion from bidding/contracting;</p> <p>4. had a bid rejected on an Albany County contract for failure to comply with the MacBride Fair Employment Principles;</p> <p>5. had a low bid rejected on a local, state or federal contract for failure to meet statutory affirmative action or M/WBE requirements on a previously held contract;</p> <p>6. had status as a Women's Business Enterprise, Minority Business Enterprise or Disadvantaged Business Enterprise, de-certified, revoked or forfeited;</p> <p>7. been subject to an administrative proceeding or civil action seeking specific performance or restitution in connection with any local, state or federal government contract;</p> <p>8. been denied an award of a local, state or federal government contract, had a contract suspended or had a contract terminated for non-responsibility; or</p> <p>9. had a local, state or federal government contract suspended or terminated for cause prior to the completion of the term of the contract.</p> <p>b) been indicted, convicted, received a judgment against them or a grant of immunity for any business-related conduct constituting a crime under local, state or federal law including but not limited to, fraud extortion, bribery, racketeering, price-fixing, bid collusion or any crime related to truthfulness and/or business conduct?</p> <p>c) been issued a citation, notice, violation order, or are pending an administrative hearing or proceeding or determination of violations of:</p> <p>1. federal, state or local health laws, rules or regulations.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
17.	<p>IN THE PAST THREE (3) YEARS, HAS THE VENDOR OR ITS AFFILIATES 1 HAD ANY CLAIMS, JUDGMENTS, INJUNCTIONS, LIENS, FINES OR PENALTIES SECURED BY ANY GOVERNMENTAL AGENCY?</p> <p>Indicate if this is applicable to the submitting vendor or affiliate. State whether the situation(s) was a claim, judgment, injunction, lien or other with an explanation. Provide the name(s) and address(es) of the agency, the amount of the original obligation and outstanding balance. If any of these items are open, unsatisfied, indicate the status of each item as "open" or "unsatisfied."</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
18.	<p>DURING THE PAST THREE (3) YEARS, HAS THE VENDOR FAILED TO:</p> <p>a) file returns or pay any applicable federal, state or city taxes? <i>Identify the taxing jurisdiction, type of tax, liability year(s), and tax liability amount the vendor failed to file/pay and the current status of the liability.</i></p> <p>b) file returns or pay New York State unemployment insurance? <i>Indicate the years the vendor failed to file/pay the insurance and the current status of the liability.</i></p> <p>c) Property Tax <i>Indicate the years the vendor failed to file.</i></p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
19.	<p>HAVE ANY BANKRUPTCY PROCEEDINGS BEEN INITIATED BY OR AGAINST THE VENDOR OR ITS AFFILIATES 1 WITHIN THE PAST SEVEN (7) YEARS (WHETHER OR NOT CLOSED) OR IS ANY BANKRUPTCY PROCEEDING PENDING BY OR AGAINST THE VENDOR OR ITS AFFILIATES REGARDLESS OF THE DATE OF FILING?</p> <p>Indicate if this is applicable to the submitting vendor or affiliate. If it is an affiliate, include the affiliate's name and FEIN. Provide the court name, address and docket number. Indicate if the proceedings have been initiated, remain pending or have been closed. If closed, provide the date closed.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
20.	<p>IS THE VENDOR CURRENTLY INSOLVENT, OR DOES VENDOR CURRENTLY HAVE REASON TO BELIEVE THAT AN INVOLUNTARY BANKRUPTCY PROCEEDING MAY BE BROUGHT AGAINST IT? Provide financial information to support the vendor's current position, for example, Current Ratio, Debt Ratio, Age of Accounts Payable, Cash Flow and any documents that will provide the agency with an understanding of the vendor's situation.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

21. IN THE PAST FIVE (5) YEARS, HAS THE VENDOR OR ANY AFFILIATES:

Yes No

a) defaulted or been terminated on, or had its surety called upon to complete, any contract (public or private) awarded;

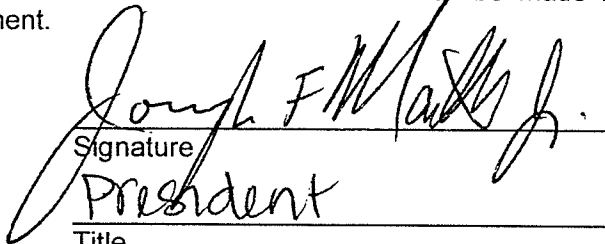
Indicate if this is applicable to the submitting vendor or affiliate. Detail the situation(s) that gave rise to the negative action, any corrective action taken by the vendor and the name of the contracting agency.

1 "Affiliate" meaning: (a) any entity in which the vendor owns more than 50% of the voting stock; (b) any individual, entity or group of principal owners or officers who own more than 50% of the voting stock of the vendor; or (c) any entity whose voting stock is more than 50% owned by the same individual, entity or group described in clause (b). In addition, if a vendor owns less than 50% of the voting stock of another entity, but directs or has the right to direct such entity's daily operations, that entity will be an "affiliate" for purposes of this questionnaire.

Attachment "D"
Certification Pursuant to Section 103-g
Of the New York State
General Municipal Law

- A. By submission of this bid/proposal, each bidder/proposer and each person signing on behalf of any bidder/proposer certifies, and in the case of a joint bid, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the New York State Finance Law.
- B. A Bid/Proposal shall not be considered for award, nor shall any award be made where the condition set forth in Paragraph A above has not been complied with; provided, however, that in any case the bidder/proposer cannot make the foregoing certification set forth in Paragraph A above, the bidder/proposer shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefor. Where Paragraph A above cannot be complied with, the Purchasing Unit to the political subdivision, public department, agency or official thereof to which the bid/proposal is made, or his designee, may award a bid/proposal, on a case by case business under the following circumstances:
1. The investment activities in Iran were made before April 12, 2012, the investment activities in Iran have not been expanded or renewed after April 12, 2012, and the Bidder/Proposer has adopted, publicized and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
 2. The political subdivision makes a determination that the goods or services are necessary for the political subdivision to perform its functions and that, absent such an exemption, the political subdivision would be unable to obtain the goods or services for which the contract is offered. Such determination shall be made in writing and shall be a public document.

6/2/2021
Date


Signature
President
Title
HMM CPAS LLP
Company Name

COUNTY OF ALBANY

PROPOSAL FORM

PROPOSAL IDENTIFICATION:

Title: Financial Consulting Services
RFP Number: 2021-075

THIS PROPOSAL IS SUBMITTED TO:

Karen A. Storm, Purchasing Agent
Albany County Department of General Services
Purchasing Division
112 State Street, Room 1000
Albany, NY 12207

1. The undersigned Proposer proposes and agrees, if this Proposal is accepted, to enter into a Contract with the owner in the form included in the Contract Documents to complete all Work as specified or indicated in the Contract Documents for the Contract Price and within the Contract Time indicated in this Proposal and in accordance with the Contract Documents.
2. Proposer accepts all of the terms and conditions of the Instructions to Proposers, including without limitation those dealing with the Disposition of Proposal Security. This Proposal may remain open for ninety (90) days after the day of Proposal opening. Proposer will sign the Contract and submit the Contract Security and other documents required by the Contract Documents within fifteen days after the date of County's Notice of Award.
3. In submitting this Proposal, Proposer represents, as more fully set forth in this Contract, that:

- (a) Proposer has examined copies of all the Contract Documents and of the following addenda: (If none, so state)

Date

Number

None

(receipt of all of which is hereby acknowledges) and also copies of the Notice to Proposers and the Instructions to Proposers;

- (b) Proposer has examined the site and locality where the Work is to be performed, the legal requirements (federal, state and local laws, ordinances, rules and regulations) and the conditions affecting cost, progress or performance of the Work and has made such independent investigations as Proposer deems necessary;

(c) This Proposal is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Proposer has not directly or indirectly induced or solicited any other Proposer to submit a false or sham Proposal; PROPOSER has not solicited or induced any person, firm or a corporation to refrain from Proposing; and Proposer has not sought by collusion to obtain for himself any advantage over any other Proposer or over the owner.

4. Proposer will complete the Work for the following prices(s): (Attach Proposal)
5. Proposer agrees to commence the Work within the number of calendar days or by the specific date indicated in the Contract. Proposer agrees that the Work will be completed within the number of Calendar days or by the specific date indicated in the contract.
6. The following documents are attached to and made a condition of this Proposal:
- (a) Non-Collusive Bidding Certificate (Attachment "A")
 - (b) Acknowledgment by Bidder (Attachment "B")
 - (c) Vendor Responsibility Questionnaire (Attachment "C")
 - (d) Iranian Energy Divestment Certification (Attachment "D")

7. Communication concerning this Proposal shall be addressed to:

Himm CPAS LLP
527 Townline Rd - Suite 203 Hamppauge NY 11788
Attn: Mr. Joseph Martello
Phone: 631 265 6289

8. Terms used in this Proposal have the meanings assigned to them in the Contract and General Provisions.

COUNTY OF ALBANY

COST PROPOSAL FORM

PROPOSAL IDENTIFICATION:

Title: Financial Consulting Services
RFP Number: 2021-075

TOTAL COST FOR FINANCIAL CONSULTING SERVICES FOR THREE YEARS

\$ 140,700

OPTIONAL YEARS:

TOTAL COST FOR YEAR FOUR (4) \$ 48,100

TOTAL COST FOR YEAR FIVE (5) \$ 48,700

COMPANY: HMM, CPAs LLP
ADDRESS: 527 Townline Rd Ste 203
CITY, STATE, ZIP: Hempstead NY 11788
TEL. NO.: 631 265 6289
FAX NO.: 631 265 6523
E-MAIL: jmartello@horanmm.com
FEDERAL TAX ID NO.: 46-5416249
REPRESENTATIVE: Joseph F Martello Jr
SIGNATURE AND TITLE: Joseph F Martello Jr
DATE: 6/2/2021

CERTIFICATE OF PROFESSIONAL LIABILITY INSURANCE

DATE: 09/22/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY. CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER.
THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICY LISTED BELOW.

NAMED INSURED:

HMM CPAs LLP
527 Townline Rd Ste 203
Hauppauge NY 11788

CERTIFICATE HOLDER:

County of Albany
Albany County Nursing Home
Albany Shaker Road
Albany NY 11211-1086

IF THE DESCRIBED POLICY IS CANCELLED BEFORE ITS EXPIRATION DATE CPA MUTUAL INSURANCE WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED ABOVE, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON CPA MUTUAL INSURANCE, ITS AGENTS OR REPRESENTATIVES COVERAGES.

THE POLICY OF INSURANCE LISTED BELOW HAS BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICY DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICY. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE:	POLICY NUMBER	EFFECTIVE DATE	EXPIRATION DATE	RETROACTIVE DATE	LIMIT OF LIABILITY
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE	APLP10386-28	6/26/2020	6/26/2021	6/26/1988	EACH CLAIM \$2,000,000
LIABILITY					AGGREGATE \$2,000,000
CLAIMS MADE					

DEDUCTIBLE: \$10,000
PER CLAIM

THE DEDUCTIBLE SHALL BE SUBTRACTED FROM THE CLAIM EXPENSE ALLOWANCE THEN THE TOTAL LIMIT OF LIABILITY RESULTING FROM EACH CLAIM REPORTED TO THE COMPANY DURING THE POLICY PERIOD, SUBJECT TO AN ANNUAL AGGREGATE DEDUCTIBLE EQUAL TO TWICE THE DEDUCTIBLE AMOUNT LISTED IN THE DECLARATIONS.

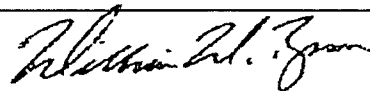
ENDORSEMENTS SHOWN UNDER ITEM 8 OF THE DECLARATION AT INCEPTION:

Named Insured includes: Horan Martello Morrone PC.
CyberProtect Endorsement, CP-01, \$250,000

AGENCY OFFICE LOCATED:

CPA MUTUAL INSURANCE

4923 NW 43 St. Ste C,
Gainesville, FL 32606



AUTHORIZED REPRESENTATIVE
CPA MUTUAL INS COMPANY OF AMERICA, RRG



9/26/2020

County of Albany
Albany County Nursing Home
Albany Shaker Road
Albany, NY 12211

RE: Insured: HMM CPAs LLP
Policy # WC 027129125
Form # C105.2

Dear Certificate Holder,

Please note the attached certificate of insurance is issued as a matter of information only and confers no rights upon you.

- This document does not amend, extend or alter the coverage terms, exclusions and conditions afforded by the referenced policies.
- This document does not specify all endorsements, coverages, terms, conditions, and exclusions of the policies shown. All limits shown are as requested, and a self insured retention may apply to the limits shown per terms and conditions of the policy.
- The policies of insurance are in effect only for the policy periods indicated, and aggregate limits shown in the certificate may have been reduced by paid claims.

Sincerely,

ADP TotalSource Certificate Center

Attachment – Certificate of NYS Workers' Compensation Insurance Coverage-C105.2



**CERTIFICATE OF
NYS WORKERS' COMPENSATION INSURANCE COVERAGE**

<p>1a. Legal Name & Address of Insured (use street address only) ADP TotalSource FL XVI, Inc. 10200 Sunset Drive Miami, FL 33173 L/C/F HMM CPAs LLP 527 Townline Rd Suite 203 Hauppauge, NY 11788</p> <p><i>Work Location of Insured (Only required if coverage is specifically limited to certain locations in New York State, i.e., a Wrap-Up Policy)</i></p>	<p>1b. Business Telephone Number of Insured 631/265-6289</p> <p>1c. NYS Unemployment Insurance Employer Registration Number of Insured 4735300 2</p> <p>1d. Federal Employer Identification Number of Insured or Social Security Number 465416249</p>
<p>2. Name and Address of Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder)</p> <p>County of Albany Albany County Nursing Home Albany Shaker Road Albany, NY 12211</p>	<p>3a. Name of Insurance Carrier New Hampshire Ins Co</p> <p>3b. Policy Number of Entity Listed in Box "1a" WC 027129125</p> <p>3c. Policy effective period <u>07/01/2020 to 07/01/2021</u></p> <p>3d. The Proprietor, Partners or Executive Officers are <input checked="" type="checkbox"/> included. (Only check box if all partners/officers included) <input type="checkbox"/> all excluded or certain partners/officers excluded.</p>

This certifies that the insurance carrier indicated above in box "3" insures the business referenced above in box "1a" for workers' compensation under the New York State Workers' Compensation Law. **(To use this form, New York (NY) must be listed under Item 3A on the INFORMATION PAGE of the workers' compensation insurance policy).** The Insurance Carrier or its licensed agent will send this Certificate of Insurance to the entity listed above as the certificate holder in box "2".

The insurance carrier must notify the above certificate holder and the Workers' Compensation Board within 10 days IF a policy is canceled due to nonpayment of premiums or within 30 days IF there are reasons other than nonpayment of premiums that cancel the policy or eliminate the insured from the coverage indicated on this Certificate. (These notices may be sent by regular mail.) **Otherwise, this Certificate is valid for one year after this form is approved by the insurance carrier or its licensed agent, or until the policy expiration date listed in box "3c", whichever is earlier.**

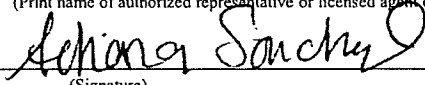
This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policy listed, nor does it confer any rights or responsibilities beyond those contained in the referenced policy.

This certificate may be used as evidence of a Workers' Compensation contract of insurance only while the underlying policy is in effect.

Please Note: Upon cancellation of the workers' compensation policy indicated on this form, if the business continues to be named on a permit, license or contract issued by a certificate holder, the business must provide that certificate holder with a new Certificate of Workers' Compensation Coverage or other authorized proof that the business is complying with the mandatory coverage requirements of the New York State Workers' Compensation Law.

Under penalty of perjury, I certify that I am an authorized representative or licensed agent of the insurance carrier referenced above and that the named insured has the coverage as depicted on this form.

Approved by: Adriana Sanchez
(Print name of authorized representative or licensed agent of insurance carrier)

Approved by:  9/26/2020
(Signature) (Date)

Title: Account Specialist II

Telephone Number of authorized representative or licensed agent of insurance carrier: 800-743-8130

Please Note: Only insurance carriers and their licensed agents are authorized to issue Form C-105.2. Insurance brokers are NOT authorized to issue it.

Workers' Compensation Law

Section 57. Restriction on issue of permits and the entering into contracts unless compensation is secured.

1. The head of a state or municipal department, board, commission or office authorized or required by law to issue any permit for or in connection with any work involving the employment of employees in a hazardous employment defined by this chapter, and notwithstanding any general or special statute requiring or authorizing the issue of such permits, shall not issue such permit unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that compensation for all employees has been secured as provided by this chapter. Nothing herein, however, shall be construed as creating any liability on the part of such state or municipal department, board, commission or office to pay any compensation to any such employee if so employed.
2. The head of a state or municipal department, board, commission or office authorized or required by law to enter into any contract for or in connection with any work involving the employment of employees in a hazardous employment defined by this chapter, notwithstanding any general or special statute requiring or authorizing any such contract, shall not enter into any such contract unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that compensation for all employees has been secured as provided by this chapter.