



SUSAN A. RIZZO  
COUNTY COMPTROLLER

STEPHANIE SLOMINSKI CIA CFE  
CHIEF AUDITOR

COUNTY OF ALBANY  
OFFICE OF THE COMPTROLLER  
112 STATE STREET, ROOM 1030  
ALBANY, NEW YORK 12207-2021  
(518) 447-7130  
[susan.rizzo@albanycountyny.gov](mailto:susan.rizzo@albanycountyny.gov)

EDWARD L. DOTT  
EXECUTIVE DEPUTY COMPTROLLER

FRANK COMMISSO  
EXECUTIVE DEPUTY COMPTROLLER

August 6, 2025

Hon. Joanne Cunningham, Chairwoman  
Albany County Legislature  
112 State Street – Suite 710  
Albany, New York 12207

RE: RLA – Requesting Authorization to Exercise First Option Year with Hawkins, Delafield and Wood

Dear Chairwoman Cunningham,

The Department of Audit and Control is requesting authorization to exercise the first option year detailed in Albany County's contract with Hawkins, Delafield and Wood, LLP, for arbitrage compliance services. The County Comptroller's Office requires arbitrage compliance services to ensure compliance with applicable Internal Revenue Service regulations. Hawkins, Delafield and Wood, LLP, has provided this service to Albany County since October of 2022. This RLA requests authorization to exercise the first of two one-year options, effective October 15, 2025, through October 14, 2026.

Should you require any additional information, please let me know.

Sincerely,

Susan A. Rizzo  
Albany County Comptroller

CC: Dennis Feeney, Majority Leader  
Frank Mauriello, Minority Leader  
Necole Chambers, Clerk of the Legislature  
Caitlin O'Brien, Chief of Staff  
Rebekah Kennedy, Majority Counsel  
James Curran, Minority Counsel

## REQUEST FOR LEGISLATIVE ACTION

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Requesting Authorization to Exercise the First Option Year with Hawkins, Delafield and Wood, LLP, for Arbitrage Compliance Services

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Date:	08/06/2025	Submitted By:	Commisso
Department:	Audit & Control	Title:	Deputy Comptroller
Attending Meeting:	Comptroller Rizzo	Phone:	(518) 447-3039

Purpose of Request: Contract Authorization for Option Year #1 (10/15/25 through 10/14/26)

### **CONTRACT TERMS/CONDITIONS:**

Party Names and Addresses:

Hawkins, Delafield and Wood, LLP  
140 Broadway  
New York, New York 10005

Term: (Start/end date or duration)	Option Year #1 - October 15, 2025 through October 14, 2026
Amount/Raise Schedule/Fee:	\$10,000

### **BUDGET INFORMATION:**

Is there a Fiscal Impact:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Anticipated in Budget:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Spreadsheet attached:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

### **Source of Funding – (Percentages)**

Federal:	0%	County:	100%
State:	0%	Local:	0%

### **County Budget Accounts:**

Revenue Account and Line:	N/A
Revenue Amount:	N/A
Appropriation Account and Line:	A.91315.44046
Appropriation Amount:	The 2025 Executive Budget provides for adequate funding, consistent with the submitted cost proposal, whereby expense will be largely tied to whether the county issues debt.

### **ADDITIONAL INFORMATION:**

Mandated Program/Service:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If Mandated, Cite Authority:	IRS Regulations
Request for Bids / Proposals:	
Competitive Bidding Exempt:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
# of Response(s):	N/A
# of MWBE:	N/A

# of Veteran Business: N/A  
Bond Resolution No.: Enter text.  
Apprenticeship Program Yes ☐ No ☐

Previous requests for Identical or Similar Action:

Resolution/Law Number and Date: Resolution No. 386 of 2022 (Original Three-Year Contract)

**DESCRIPTION OF REQUEST:** (state briefly why legislative action is requested)

The Albany County Comptroller requires arbitrage compliance services to ensure compliance with applicable Internal Revenue Service regulations. Hawkins, Delafield and Wood, LLP, has provided this service to Albany County since October of 2022. This RLA will exercise the first of two one-year options, to cover the period of October 15, 2025 through October 14, 2026.