

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

SUSAN A. RIZZO
COUNTY COMPTROLLER

October 5, 2020

Hon. Andrew Joyce, Chairman
Albany County Legislature
112 State Street – Suite 710
Albany, New York 12207

RE: RLA – Auditing Services – RFP #2020-106

Dear Hon. Andrew Joyce,

The Department of Audit and Control is requesting approval to execute a professional services contract with BST & Co. CPAs, LLP. This agreement provides auditing services for Albany County's financial statements. The RLA, RFP #2020-106, RFP response, RFP proposal ratings worksheets, Purchasing Department Approval Letter and Resolution 2015-507 are included for your review.

Should you have any questions, please contact me at (518) 447-7130.

Sincerely,

Susan A. Rizzo
County Comptroller

cc: Patrick Collins, Counsel to the Chair
Rebekah Kennedy, Majority Counsel
Arnis Zilgme, Minority Counsel

REQUEST FOR LEGISLATIVE ACTION

Contract Authorization for Auditing Services:

Date: 10/05/2020
Submitted By: Susan A. Rizzo
Department: Department of Audit and Control
Title: County Comptroller
Phone: (518) 447-7130
Department Rep.:
Attending Meeting: Susan A. Rizzo

Purpose of Request:

- ☐ Adopting of Local Law
 - ☐ Amendment of Prior Legislation
 - ☐ Approval/Adoption of Plan/Procedure
 - ☐ Bond Approval
 - ☐ Budget Amendment
 - ☒ Contract Authorization
 - ☐ Countywide Services
 - ☐ Environmental Impact/SEQR
 - ☐ Home Rule Request
 - ☐ Property Conveyance
 - ☐ Other: (state if not listed) _____
-

CONCERNING BUDGET AMENDMENTS

Increase/decrease category (choose all that apply):

- ☐ Contractual
- ☐ Equipment
- ☐ Fringe
- ☐ Personnel
- ☐ Personnel Non-Individual
- ☐ Revenue

Increase Account/Line No.:

Source of Funds:

Title Change: _____

CONCERNING CONTRACT AUTHORIZATIONS

Type of Contract:

- ☐ Change Order/Contract Amendment
- ☐ Purchase (Equipment/Supplies)
- ☐ Lease (Equipment/Supplies)
- ☐ Requirements
- ☒ Professional Services
- ☐ Education/Training
- ☐ Grant

Choose an item.

Submission Date Deadline

- ☐ Settlement of a Claim
- ☐ Release of Liability
- ☐ Other: (state if not listed) _____

Contract Terms/Conditions:

Party (Name/address):

BST & Co. CPAs, LLP
26 Computer Drive West
Albany, NY 12205

Additional Parties (Names/addresses):

Amount/Raise Schedule/Fee: \$139,000
Scope of Services: Auditing Services

Bond Res. No.:
Date of Adoption:

CONCERNING ALL REQUESTS

Mandated Program/Service: Yes ☐ No ☒
If Mandated Cite Authority:

Is there a Fiscal Impact: Yes ☒ No ☐
Anticipated in Current Budget: Yes ☒ No ☐

County Budget Accounts:

Revenue Account and Line:
Revenue Amount:

Appropriation Account and Line:

Appropriation Amount:

Source of Funding – (Percentages)

Federal:

State:

County:

100%

Local:

Term

Term: (Start and end date)

01/01/2021 – 12/31/2023

Length of Contract:

3 years with two optional 1 year extensions

Impact on Pending Litigation

Yes ☐ No ☒

If yes, explain:

Previous requests for Identical or Similar Action:

Resolution/Law Number:

Res. 2015-507

Date of Adoption:

12/07/2015

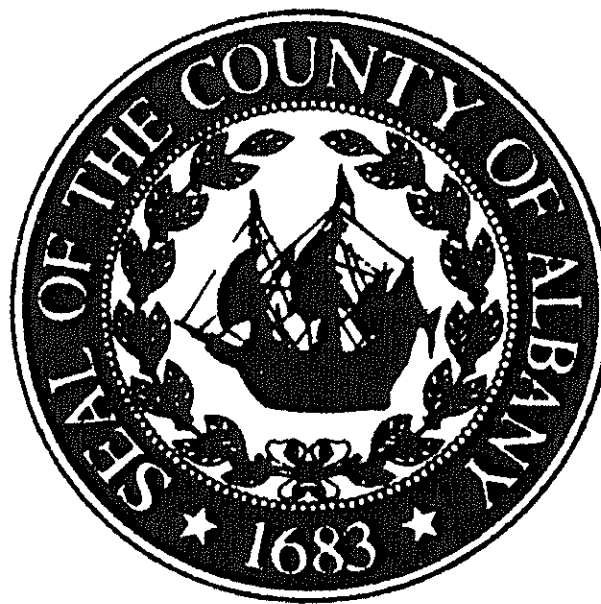
Justification: (state briefly why legislative action is requested)

Albany County requires an outside auditor to audit its annual financial statements. The most recent contract for auditing services expires December 31, 2020.

COUNTY OF ALBANY

REQUEST FOR PROPOSALS

ALBANY COUNTY COMPTROLLER



RFP # 2020-106

**Technical and Professional Services to provide Auditing Services for
Albany County's Financial Statements for the Fiscal Years 2020, 2021
and 2022**

**ALBANY COUNTY DEPARTMENT OF GENERAL SERVICES
PURCHASING DIVISION
KAREN A. STORM, PURCHASING AGENT
112 STATE STREET, ROOM 1000
ALBANY, NY 12207**

COUNTY OF ALBANY
DEPARTMENT OF GENERAL SERVICES PURCHASING DIVISION
112 STATE STREET, ROOM 1000, ALBANY, NY 12207
TELEPHONE: 518-447-7140/ FAX: 518-447-5588

TITLE: Technical and Professional Services to provide Auditing Services for Albany County's Financial Statements, for the Fiscal Years 2020, 2021 and 2022

RFP NUMBER: 2020-106

Receipt Confirmation Form

Please complete and return this confirmation form as soon as possible:

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

**IF YOU PLAN TO SUBMIT A PROPOSAL, YOU MUST RETURN
THIS FORM TO ENSURE THAT YOU WILL RECEIVE ALL
FURTHER COMMUNICATION REGARDING THIS RFP.**

Company Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____

Title: _____

Phone Number: _____ Fax Number: _____ E-Mail: _____

If a Bidders/Proposers meeting has been arranged for this Bid/RFP, please indicate if you plan to attend:

☐ Yes / ☐ No

I authorize the County of Albany to send further correspondence that the County deems to be of an urgent nature by the following method (check):

Fax Number: _____ E-Mail _____

COUNTY OF ALBANY
DEPARTMENT OF GENERAL SERVICES
PURCHASING DIVISION
112 STATE STREET, ROOM 1000
ALBANY, NY 12207

NON-PROPOSER RESPONSE

RFP #2020-106

The Albany County Department of General Services, Purchasing Division, is interested in the reasons why bidders/proposers fail to submit bids/proposals. Please indicate your reason(s) by checking all appropriate item(s) below and returning this form to the above address.

- ☐ Could not meet Scope of Services.
- ☐ Items or materials requested not manufactured by us or not available to our company.
- ☐ Insurance requirements too restricting.
- ☐ Bond requirements too restricting.
- ☐ Scope of Services not clearly understood or applicable (too vague, too rigid, etc.).
- ☐ Project not suited to firm.
- ☐ Quantities too small.
- ☐ Insufficient time allowed for preparation of bid/proposal.
- ☐ Other reasons; please state and define: _____

Vendor Name: _____
Contact Person: _____
Vendor Address: _____
Vendor Telephone: _____

NOTICE TO PROPOSERS -- ALBANY COUNTY
REQUEST FOR PROPOSALS #2020-106

Sealed Proposals for Technical and Professional Services to provide Auditing Services for Albany County's Financial Statements, for the Fiscal Years 2020, 2021 and 2022 as requested by the Albany County Comptroller will be received by the Albany County Purchasing Agent, Room 1000, 112 State Street, Albany, New York 12207 until 4:30 PM, local time on Friday, Friday, September 25, 2020.

Request for Proposal (RFP) documents may be obtained at the office of the Albany County Purchasing Agent, as noted above. RFP documents may be available for download from the Empire State Bid System website at <http://www.empirestatebidsystem.com>, **starting** by close of business (4:30 p.m.) on Thursday, September 10, 2020.

Karen A. Storm
Purchasing Agent

Dated: August 31, 2020
Albany, New York

PUBLISH ONE DAY – Thursday, September 10, 2020 -- THE EVANGELIST
PUBLISH ONE DAY – Thursday, September 10, 2020 -- THE TIMES UNION

COUNTY OF ALBANY
REQUEST FOR PROPOSALS
TECHNICAL AND PROFESSIONAL SERVICES TO PROVIDE AUDITING SERVICES
FOR ALBANY COUNTY'S FINANCIAL STATEMENTS, FOR THE FISCAL YEARS
2020, 2021 AND 2022
ALBANY COUNTY COMPTROLLER
RFP #2020-106

RFP DISTRIBUTION- *IMPORTANT NOTICE*

The County of Albany officially distributes RFP documents through the Purchasing Division Office or through the Empire State Bid System website at <http://www.empirestatebidsystem.com>. Copies of RFP documents obtained from any other source are not considered official documents. Only those vendors who obtain proposal documents from either the Purchasing Division Office or the Empire State Bid System are guaranteed to receive addendum information, if such information is issued.

If you have obtained this document from a source other than the Albany County Purchasing Division or the Empire State Bid System, it is strongly recommended that you obtain an official copy.

SECTION 1: PURPOSE

- 1.1 The County of Albany is seeking proposals for Technical and Professional Services to provide Auditing Services for Albany County's Financial Statements, for the Fiscal Years 2020, 2021 and 2022 from qualified firms of certified public accountants to audit financial statements for all funds and account groups and a separate audit for the Albany County Health Department, Albany County Mental Health Department, Times Union Arena, and Albany County Nursing Home, for the fiscal years ending December 31, 2020, December 31, 2021 and December 31, 2022 as requested by the Albany County Comptroller
- 1.2 Minority Business Enterprises and Women's Business Enterprises are encouraged to apply.
- 1.3 In addition to the above audit services, management consulting services may be required on an as needed basis. Such Services may include, but will not be limited to, consultations regarding accounting principles and method of application and suggestions for improving internal control.

SECTION 2: RECEIPT OF PROPOSALS

2.1 Five (5) copies, and (1) electronic copy on CD or flash drive, of the Proposal and other required documents must be submitted, sealed in an opaque envelope clearly marked with the name and number of the Proposal and the name and address of the Proposer. Proposals must be received no later than **4:30 P.M. on Friday, September 25, 2020**, at the following address:

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

2.2 The Proposal submitted by the individual Proposer(s) is the document upon which Albany County will make its initial judgment regarding the Proposer's qualifications, understanding of the County's scope and objectives, methodology, and ability to complete services under the contract.

2.3 Those submitting Proposals do so entirely at their expense. There is no express or implied obligation by Albany County to reimburse any firm or individual for any costs incurred in preparing or submitting Proposals, preparing or submitting additional information requested by the County, or for participating in any selection interviews.

2.4 Submission of any Proposal indicates acceptance of the conditions contained in the RFP, unless clearly and specifically noted otherwise in the Proposal.

2.5 Albany County reserves the right to reject any and all Proposals, in whole or in part, submitted in response to its RFP.

2.6 Albany County reserves the right to waive any and all informalities and to disregard all non-conforming, non-responsive or conditional Proposals.

2.7 Albany County may, at any time by written notification to all Proposers, change any portion of the RFP described and detailed herein.

2.8 Proposals will be examined and evaluated by the **Albany County Comptroller**.

2.9 During the evaluation of Proposals, the County may require clarification of information or may invite Proposers to an oral presentation to amplify and or validate Proposal contents.

SECTION 3: QUALIFICATION OF PROPOSER

Provide a statement of Proposer qualifications including:

- 3.1 The County may make such investigations, as it deems necessary to determine the ability of the Proposer to perform the work. The Proposer shall furnish to the County within five (5) days of request, all such information and data for this purpose as may be requested. The County reserves the right to reject any proposal if the evidence submitted by, or investigation of, such Proposer fails to satisfy the County that such Proposer is properly qualified to carry out the obligations of the contract and to complete the work contemplated therein. Conditional proposals will not be accepted.
- 3.2 Organizational chart and staff experience.
- 3.3 References of clients attesting to the expertise of the firm and satisfaction of the client.
- 3.4 Resumes covering the qualifications of proposed staff, including Partners, Managers/ Supervisors and Senior Accountants who are anticipated to be assigned to this engagement, whether they are full-time or per-diem employees, education accomplishments and years and types of experience. The resumes must also show date, state of issuance and certificate number if all certified public accountants (Resumes of Staff Accountants are not required). Experience in resumes should be limited to the audit of the same type of organizations, but may include other government experience (Federal, State and Local), non-profit organizations and commercial entities. It is important that the experience be identified within some time period. This can be accomplished by stating the date of the audit, or by giving a period of time ("Since joining our firm..." "In the past five years...").
- 3.5 A signed cover letter from a person within the firm who is authorized to make representations and bind the firms.
- 3.6 A statement of your understanding of the work, description of the audit approach and procedures to be employed.
- 3.7 The approximate date the audit will begin and end, as well as the approximate date for the delivery of the Financial Statements (Albany County submits NYSOSC Annual Financial Report on May 1st).
- 3.8 The location of the office from which persons assigned to this engagement will be deployed.
- 3.9 Familiarity with County Government and range of experience of the firm in performance of similar projects. Name, Title, Address and Telephone Number of persons who may be contacted for references. Particularly important are any governmental references, specifically counties in New York.

SECTION 4: SCOPE OF SERVICES

- 4.1 The audit shall include an examination of the County's general purpose financial statements for all funds and account groups.
- 4.2 A separate audit of the Consolidated Fiscal Report in conformance with the guidelines provided by the NYS Office for People with Developmental Disabilities, NYS Office of Mental Health, and NYS Office of Alcoholism and Substance Abuse.
- 4.3 A separate audit of the Consolidated Fiscal Report in conformance with the guidelines provided by the NYS Office of Mental Health.
- 4.4 An audit of the Times Union Center managed by SMG, a Pennsylvania General Partnership. The financial statements are prepared for the purpose of complying with the terms of the Development and Operations Agreement with the NYS Urban Development Corporation. An audit of the records of Aramark, Inc. An audit of "Albany Project Income" and "other site Development Income" as defined in the repayment agreement with the Director of the Budget of the State of New York. Management advisory services including but not limited to, consultations regarding accounting principles and method of application and suggestions for improving internal control.
- 4.5 An audit of the Albany County Nursing Home (Shaker Place), a 250 bed nursing facility, a separate enterprise fund. An audit of the facility's financial statements and Medicaid report for the purpose of expressing an opinion thereon. Observations and recommendations on internal control at the facility. Field work should begin April 15th with draft financial statements no later than May 5th. Review of the Medicaid Cost Report by May 15th. The final financial statements should be completed by May 20th.
- 4.6 These audits are to be performed in accordance with Generally Accepted Auditing Standards, the standards set forth for financial audits in the General Accounting Office's Government Auditing Standards (1988) the provisions of the Federal Single Audit Act of 1984, U.S. Office of Management and Budget (OMB) Circular A 133 Audits of State and Local Government, the NYS Dept. of Transportation Single Audit report whose standards are based on Government Auditing Standards issued by the Comptroller General of the United States; and Draft Part 43 of NYCRR, the NYS Uniform System of Accounts for Counties, Governmental Accounting, Auditing and Financial Reporting (GAAFR) standards issued by the Government Finance Officers Association, and Statements on Auditing Standards (SAS) issued by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).
- 4.7 Work papers developed in conjunction with these audits must be retained by the firm for a period of no less than six years and be available upon request for examination by County, State and Federal Agencies.
- 4.8 Copies of previous years' financial statements and reports are available on request for reference and information.

SECTION 5: TERM OF CONTRACT:

- 5.1 The contract period shall be Three Years. When presenting costs for your services, please itemize separate costs for the audits of Fiscal years, 2020, 2021, 2022, as well as two additional one year options.
- 5.2 At the end of the initial one year contract term upon mutual agreement of the County and the Contractor, the agreement may be renewed for two (2) additional years, in two (2) consecutive one-year intervals. Renewal of multiple item bid awards shall be contingent upon renewal of all items; partial renewals shall not be accepted by the County.
- 5.2 The successful Proposer shall execute a contract with the County of Albany in substantial conformance with this RFP as prepared and approved by the County Attorney.

SECTION 6: COST PROPOSAL:

- 6.1 Submit a cost proposal for the services described above in Section 4, Scope of Services.
- 6.2 The total not to exceed fee for performing the engagement, including out of pocket expenses. This fee should be itemized with annual amounts for three years, plus the two additional one year options, in the manner described in the "Contract Period" section of the request for proposals. A guarantee must be provided that no additional fees will be levied upon the County without the prior express written consent of the County.
- 6.3 It should be noted that due to the uncertain scope of services related to Section 1.3, costs for this section should be quoted as an hourly rate. The proposed rate should be itemized as to the level of professionalism (i.e., Partner, Manager, Senior, Staff, etc.) within the firm.
- 6.4 Provide any other relevant information that will assist the County in evaluating your Proposal.

SECTION 7: PROPOSAL SUBMISSIONS

- 7.1 In order for the County to conduct a uniform review process of all proposals, proposals must be submitted in the format set forth below. Failure to follow this format may be cause for rejection of a proposal because adherence to this format is critical for the County's evaluation process:

SECTION I:

Title Page - The title page should reflect the Request for Proposal subject, name of the proposer, address, telephone number and contact person.

Table of Contents - The Table of Contents must indicate the material included in the proposal by section and page number.

SECTION II:

Qualification / Experience - The Qualification / Experience section must address proposer's qualifications and experience to carry out the requested service, inclusive of, but not limited to: qualification to do business in NYS, number of years in business and length of experience.

Resumes - Resumes of professional staff members who will be involved in the County engagement must be included in this section.

SECTION III:

References - The References section must include references from similar type projects.

SECTION IV:

Plan Implementation - The Plan Implementation Section must address the Scope of Services in terms of the proposer's plan to carry out the requested service.

SECTION V:

Cost Proposal Section - The Cost Proposal Section must include all costs associated with the proposer's plan to carry out the requested service.

SECTION VI:

Mandatory Documentation - The Mandatory Documentation Section must include: The Non-Collusive Bidding Certificate (Attachment "A"), Acknowledgment by Proposer (Attachment "B"), and Vendor Responsibility Questionnaire (Attachment "C"); Iranian Energy Divestment Certification (Attachment "D").

SECTION 8: PROPOSAL EVALUATION

8.1 Proposals will remain valid until the execution of a contract by Albany County, unless otherwise rejected consistent with this RFP.

8.2 Proposals received will be evaluated by a committee with representation from the Albany County Comptroller. Proposals shall be evaluated based upon the following:

<i>CRITERIA</i>	<i>WEIGHT</i>
Proposer's comprehension of the required (work) Scope of Services	15%
Prior experience in similar projects	15%
Familiarity to Albany County's accounting processes and procedures	15%
Proposer's demonstrated capabilities (equipment, financial solvency, location)	15%
Total proposed price	15%

Professional Qualifications	10%
Client References	5%
Completeness of proposal	5%
Staffing- (Evaluation of Employees' Resumes)	5%

8.3 Proposals will be examined and evaluated by the Albany County Comptroller with the advice of the Albany County Purchasing Agent to determine whether the requirements of this RFP are met and to make a recommendation to the Albany County Executive, the Albany County Contracts Administration Board or the County Legislature for a contract award.

8.4 A notice of contract award shall not be binding upon the County until the contract has been fully executed by both parties

SECTION 9: Not needed

SECTION 10: ALTERNATIVES

10.1 Proposer may include in its Proposal items not specified in this RFP, which it would consider pertinent. All such alternatives must be listed separately from the Proposal and the cost thereof must be separate and itemized.

SECTION 11: INDEMNIFICATION

11.1 The successful Proposer shall defend, indemnify and save harmless the County, its employees and agents, from and against all claims, damages, losses and expenses (including without limitations, reasonable attorneys' fees) arising out of, or in consequence of, any negligent or intentional act or omission of the successful Proposer, its employees or agents, to the extent of its or their responsibility for such claims, damages, losses and expenses.

SECTION 12: SPECIFICATION CLARIFICATION

12.1 All inquiries with respect to this Request for Proposals must be directed to the Albany County Purchasing Agent as follows:

Karen A. Storm
Albany County Purchasing Agent
112 State Street, **Room 1000**
Albany, NY 12207
Telephone: (518) 447-7140
Facsimile: (518) 447-5588
Email: Karen.storm@albanycountynv.gov

12.2 All questions about the meaning or intent of the specifications must be submitted to the aforementioned designated person in writing. Replies will be issued by Addenda mailed or delivered to all parties recorded as having received the proposal documents. Questions received less than four (4) days prior to the date of submission of Proposals will not be answered. The County will be bound only by responses given by formal written Addenda.

12.3 Other than the contact person identified in the Proposal, or their designee, prospective Proposers shall not approach County employees during the period of this RFP process about any matters related to this RFP or any proposals submitted pursuant thereto.

SECTION 13: MODIFICATION AND WITHDRAWAL OF PROPOSALS

13.1 Proposals may be modified or withdrawn at any time prior to the opening of Proposals by an appropriate document duly executed (in the manner that a Proposal must be executed) and delivered to the place where Proposals are to be submitted.

13.2 If within twenty-four (24) hours after the Proposals are opened, any Proposer files a duly signed written notice with the County and promptly thereafter demonstrates to the reasonable satisfaction of the County that there was a material and substantial mistake in the preparation of its Proposal, that Proposer may withdraw its Proposal and the Proposal Security will be returned. Thereafter, that Proposer will be disqualified from making a further or additional proposal on the work contemplated by this RFP.

13.3 Each proposal shall state that it is an irrevocable offer for a period of ninety (90) days from the Proposal opening date. After expiration of the irrevocable offer period, if no contract award has been made, a Proposal may be withdrawn if the Proposer does so in writing directed to the County Purchasing Agent; otherwise, Proposals remain in effect consistent with the terms of this RFP.

SECTION 14: PROPOSAL SECURITY

14.1 No proposal security is requested for this Proposal.

SECTION 15: INSURANCE AND SECURITY REQUIREMENTS

15.1 The successful Proposer will be required to procure and maintain at its own expense, the following insurance coverage:

- (a) **Worker's Compensation and Employer's Liability Insurance:** A policy or policies providing protection for Employees in the event of job related injuries.
- (b) **Automobile Liability Insurance:** A policy or policies of insurance with the limits of not less than \$500,000 combined for each accident because of bodily injury sickness or disease, sustained by any person, caused by accident, and arising out of the ownership, maintenance or use of any automobile for damage because of injury to or destruction of

property, including the loss of use thereof, caused by accident and arising out of the ownership, maintenance or use of any automobile.

- (c) **General Liability Insurance:** A policy or policies or comprehensive all-risk insurance with limits of not less than:

Liability For:	Combined Single Limit
Property Damage	\$1,000,000
Bodily Injury	\$1,000,000
Personal Injury	\$1,000,000

- (d) **Professional Liability Insurance:** A policy or policies with limits not less than \$1,000,000.

15.2 Each policy of insurance required shall be of form and content satisfactory to the Albany County Attorney:

- (a) Albany County shall be named as an additional insured on all liability policies. **Proposal number must appear on insurance certificate.**
- (b) The policy shall not be changed or canceled until the expiration of thirty (30) days after written notice to Albany County. It shall be automatically renewed upon expiration and continued in force unless Albany County is given at least thirty (30) days written notice to the contrary.

15.3 No work shall be commenced under the contract until the successful Proposer has delivered to the County Purchasing Agent or his designee proof of issuance of all policies of insurance required by the Contract to be procured by the successful Proposer. If at any time, any of said policies shall expire or become unsatisfactory to the County, the successful Proposer shall promptly obtain a new policy and submit proof of insurance of the same to the County for approval. Upon failure of the successful Proposer to furnish, deliver and maintain such insurance as above provided, the contract may, at the election of the County, be forthwith declared suspended, discontinued or terminated. Failure of the successful Proposer to procure and maintain any required insurance, shall not relieve the successful Proposer from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligations of the successful Proposer concerning indemnification.

SECTION 16: REMEDY FOR BREACH

16.1 In the event of a breach by CONTRACTOR, CONTRACTOR shall pay to the COUNTY all direct and consequential damages caused by such breach, including, but not limited to, all sums expended by the COUNTY to procure a substitute contractor to satisfactorily complete the contract work, together with the COUNTY's own costs incurred in procuring a substitute contractor.

SECTION 17: CASH DISCOUNT

- 17.1 Cash discounts may be offered by a Proposer for prompt payment of bills, but such cash discounts will not be taken into consideration in determining the low Proposer.
- 17.2 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.

SECTION 18: FREEDOM OF INFORMATION LAW

- 18.1 Confidential, trade secret or proprietary materials as defined by the laws of the State of New York must be clearly marked and identified as such upon submission. Proposers intending to seek an exemption from disclosure of these materials under the Freedom of Information Law (New York State Public Officers Law, Sections 84-90) must request the exemption in writing, at the time of the submission of the materials, setting forth the reason for the claimed exemption. In addition, the proposer must mark each page of its submission on which there appears any material claimed to be protected as confidential or proprietary with the following legend, in bold face, capital letters at the top of each page: "THE PROPOSER BELIEVES THAT THIS INFORMATION IS PROTECTED FROM DISCLOSURE UNDER THE NEW YORK STATE FREEDOM OF INFORMATION LAW". Acceptance of the claimed materials does not constitute a determination on the exemption request, which determination will be made in accordance with statutory procedures.

SECTION 19: MACBRIDE PRINCIPLES

- 19.1 Contractor/Proposer hereby represents that said contractor/proposer is in compliance with the MacBride Principles of Fair Employment as set forth in Albany County Local Law No. [3] for 1993, in that said contractor/proposer either (a) has no business operations in Northern Ireland or (b) shall take lawful steps in good faith to conduct any business operations in Northern Ireland in accordance with the MacBride Principles, and shall permit independent monitoring of their compliance with such principles. In the event of a violation of this stipulation, the County reserves all rights to take remedial measures as authorized under section 4 of Local Law No. [3] in 1993, including, but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the contract/proposer in default and/or seeking debarment or suspension of the contractor/proposer.
- 19.2 In the case of a contract which must be let by competitive sealed bidding, whenever the lowest bidder has not agreed to stipulate to the conditions set forth in this section, and another bidder who has agreed to stipulate to such conditions has submitted a bid within five percent of the lowest bid for a contract to supply goods, services or construction of comparable quality, the contracting entity shall refer the contract to the County Legislature, which shall determine whether the lowest bidder is responsible. In making such determination, the County Legislature may consider, as a factor bearing on responsibility, whether the lowest bidder discriminates in employment in Northern Ireland.

19.3 As used in this section, the term “contract” shall not include contracts with government and non-profit organizations, contracts awarded pursuant to an emergency procurement procedure or contracts, resolutions, indentures, declarations of trust or other instruments of authorizing or relating to the authorization, issuance, award, sale or purchase or bonds, certificates of indebtedness, notes or other fiscal obligations of the County, provided that the policies of this section shall be considered when selecting managing underwriters in connection with such activities.

19.4 The provisions of this section shall not apply to contracts for which the County receive funds administered by the United States Department of Transportation, except to the extent Congress has directed that the Department of Transportation not withhold funds from states and localities that choose to implement selective purchasing policies based on agreement to comply with the MacBride Principles, or to the extent that such funds are not otherwise withheld by the Department of Transportation.

SECTION 20: Not needed

SECTION 21: AFFIRMATIVE ACTION REQUIREMENTS

21.1 It is the policy of the County of Albany that Minority Business Enterprises (MBE) and Woman Business Enterprises (WBE) are afforded the maximum opportunity to participate in the performance of contracts, in excess of \$100,000, let by the County and its several agencies and authorities. The County commits itself to a goal oriented Contract Compliance Program which assures that Minority Business Enterprises and Woman Business Enterprises are considered in awarding contracts for goods, services and construction. Furthermore, it is the policy of the County of Albany that contractors/proposers and subcontractors utilize minority and women labor to the greatest extent feasible.

21.2 In proposing on this contract, the Proposer acknowledges an understanding of this policy. The contractor/proposer shall carry out the policy by making every reasonable effort to award contracts and subcontracts to MBEs and WBEs and utilizing minority and women labor in the performance of this contract.

21.3 In an effort to assist Proposers with compliance attached you will find the following:
Article SC19-Affirmative Action Plan and Department of Affirmative Action Compliance Forms.

SECTION 22: EXTENSION OF CONTRACTS TO ALL POLITICAL SUBDIVISIONS AND AUTHORIZED DISTRICTS LOCATED IN THE STATE OF NEW YORK

22.1 It is the intent of this Request For Proposals that all political subdivisions, and districts located in the State of New York, be entitled to make purchases of services from the resulting contract award.

22.2 No officer, board or agency of a county, town, village, or school district shall make any purchase through the County when bids have been received for such purchase by such

officer, board or agency, unless such purchase may be made upon the same terms, conditions and specifications at a lower price through the County.

- 22.3 All purchases shall be subject to audit by the other political subdivisions for which the purchase was made.
- 22.4 All orders will be placed by the participating entities. Each participating entity shall be billed by and make payment directly to the successful Bidder.
- 22.5 Upon request, participating entities must furnish the Contractor with the proper tax exemption certificates or documentation of tax exempt status.
- 22.6 The sole responsibility in regard to performance of the contract, or any obligation, covenant, condition or term thereunder by the successful Proposer and the participating entities will be borne and is expressly assumed by the successful Proposer and the participating entities and not by Albany County. In the event of a failure or breach in performance of any such contract by a participating entity or the successful Proposer, Albany County, specifically and expressly disclaims any and all liability for such defective performance or breach, or failure of either party to perform in accordance with its obligations, covenants and the terms and conditions of this Albany County centralized contract.

SECTION 23: INTERPRETATION

- 23.1 In the event of any discrepancy, disagreement or ambiguity among the documents which comprise this RFP, and/or, the Agreement (between the County and the successful Proposer) and its incorporated documents, the documents shall be given preference in the following order to interpret and to resolve such discrepancy, disagreement or ambiguity: 1) the Agreement; 2) the RFP; 3) the Contractor's proposal.

SECTION 24: NON APPROPRIATIONS CLAUSE

- 24.1 Notwithstanding anything contained herein to the contrary, no default shall be deemed to occur in the event no funds or insufficient funds are appropriated and budgeted by or are otherwise unavailable to the County for payment under this Agreement. The County will immediately notify the Contractor of such occurrence and this Agreement shall terminate on the last day of the fiscal period for which appropriations were received without penalty or expense to the County of any kind whatsoever, except as to those portions herein agreed upon for which funds shall have been appropriated and budgeted.

SECTION 25: IRANIAN ENERGY SECTOR DIVESTMENT

- 25.1 Contractor/Proposer hereby represents that said Contractor/Proposer is in compliance with New York State General Municipal Law Section 103-g entitled "Iranian Energy Sector Divestment", in that said Contractor/Proposer has not:
- (a) Provided goods or services of \$20 Million or more in the energy sector of Iran including but not limited to the provision of oil or liquefied natural gas tankers or

products used to construct or maintain pipelines used to transport oil or liquefied natural gas for the energy sector of Iran; or

- (b) Acted as a financial institution and extended \$20 Million or more in credit to another person for forty-five days or more, if that person's intent was to use the credit to provide goods or services in the energy sector in Iran.

25.2 Any Contractor/Proposer who has undertaken any of the above and is identified on a list created pursuant to Section 165-a (3)(b) of the New York State Finance Law as a person engaging in investment activities in Iran, shall not be deemed a responsible bidder pursuant to Section 103 of the New York State General Municipal Law.

25.3 Except as otherwise specifically provided herein, every Contractor/Proposer submitting a bid/proposal in response to this Request for Bids/Request for Proposals must certify and affirm the following under penalties of perjury:

- (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 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 NYS Finance Law Section 165-a (3)(b).

Albany County will accept this statement electronically in accordance with the provisions of Section 103 of the General Municipal Law.

25.4 Except as otherwise specifically provided herein, any Bid/Proposal that is submitted without having complied with subdivision (a) above, shall not be considered for award. In any case where the Bidder/Proposer cannot make the certification as set forth in subdivision (a) above, the Bidder/Proposer shall so state and shall furnish with the bid a signed statement setting forth in detail the reasons therefor. The County reserves its rights, in accordance with General Municipal Law Section 103-g to award the Bid/Proposal to any Bidder/Proposer who cannot make the certification, on a case-by-case basis 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 County of Albany has made a determination that the goods or services are necessary for the County to perform its functions and that, absent such an exemption, the County of Albany would be unable to obtain the goods or services for which the Bid/Proposal is offered. Such determination shall be made by the County in writing and shall be a public document.

SECTION 26: Not needed

SECTION 27: Not needed

SECTION 28: Not needed

COUNTY OF ALBANY

PROPOSAL FORM

PROPOSAL IDENTIFICATION:

Title: Technical and Professional Services to provide Auditing Services for Albany County's Financial Statements, for the Fiscal Years 2020, 2021, and 2022

RFP Number: 2020-106

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

(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:

Phone: _____
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: Technical and Professional Services to provide Auditing Services for Albany County's
Financial Statements, for the Fiscal Years 2020, 2021, and 2022
RFP Number: 2020-106

COMPANY:

ADDRESS:

CITY, STATE, ZIP:

TEL. NO.:

FAX NO.:

FEDERAL TAX ID NO.:

REPRESENTATIVE:

E-MAIL:

SIGNATURE AND TITLE

DATE

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

Signature

Title

Date

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 _____)
COUNTY OF _____) SS.:

On the _____ day of _____, 20____, before me personally came _____, 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 _____ 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.

Notary Public, State of _____

Qualified in _____

Commission Expires _____

ATTACHMENT "C"
ALBANY COUNTY
VENDOR RESPONSIBILITY QUESTIONNAIRE

1. VENDOR IS: <input type="checkbox"/> PRIME CONTRACTOR			
2. VENDOR'S LEGAL BUSINESS NAME		3. IDENTIFICATION NUMBERS a) FEIN # b) DUNS #	
4. D/B/A – Doing Business As (if applicable) & COUNTY FIELD:		5. WEBSITE ADDRESS (if applicable)	
6. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE		7. TELEPHONE NUMBER	8. FAX NUMBER
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 Title Telephone Number Fax Number e-mail			
13. LIST ALL OF THE VENDOR'S PRINCIPAL OWNERS.			
a) NAME	TITLE	b) NAME	TITLE
c) NAME	TITLE	d) NAME	TITLE
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 type="checkbox"/> No 			
15. ARE THERE ANY INDIVIDUALS NOW SERVING IN A MANAGERIAL OR CONSULTING CAPACITY TO THE VENDOR, INCLUDING PRINCIPAL OWNERS AND OFFICERS, WHO NOW SERVE OR IN THE PAST ONE (1) YEARS HAVE SERVED AS: <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"> 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> </div> <div style="width: 15%; text-align: right;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> </div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 80%;"> b) An officer of any political party organization in Albany County, whether paid or unpaid? <i>List each individual's name, business title or consulting capacity and the official political position held with applicable service dates.</i> </div> <div style="width: 15%; text-align: right;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> </div> </div> </div>			

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; <input type="checkbox"/> Yes <input type="checkbox"/> No</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? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c) been issued a citation, notice, violation order, or are pending an administrative hearing or proceeding or determination of violations of: <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>1. federal, state or local health laws, rules or regulations.</p>
17.	<p>IN THE PAST THREE (3) YEARS, HAS THE VENDOR OR ITS AFFILIATES HAD ANY CLAIMS, JUDGMENTS, INJUNCTIONS, LIENS, FINES OR PENALTIES SECURED BY ANY GOVERNMENTAL AGENCY? <input type="checkbox"/> Yes <input type="checkbox"/> No</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>
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? <input type="checkbox"/> Yes <input type="checkbox"/> No <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? <input type="checkbox"/> Yes <input type="checkbox"/> No <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 <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Indicate the years the vendor failed to file.</i></p>
19.	<p>HAVE ANY BANKRUPTCY PROCEEDINGS BEEN INITIATED BY OR AGAINST THE VENDOR OR ITS AFFILIATES 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? <input type="checkbox"/> Yes <input type="checkbox"/> No</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>
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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>

21.	IN THE PAST FIVE (5) YEARS, HAS THE VENDOR OR ANY AFFILIATES:	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.

**ALBANY COUNTY
VENDOR RESPONSIBILITY QUESTIONNAIRE**

FEIN #

State of:)
) ss:
County of:)

CERTIFICATION:

The undersigned: recognizes that this questionnaire is submitted for the express purpose of assisting the County of Albany in making a determination regarding an award of contract or approval of a subcontract; acknowledges that the County may in its discretion, by means which it may choose, verify the truth and accuracy of all statements made herein; acknowledges that intentional submission of false or misleading information may constitute a felony under Penal Law Section 210.40 or a misdemeanor under Penal Law Section 210.35 or Section 210.45, and may also be punishable by a fine and/or imprisonment of up to five years under 18 USC Section 1001 and may result in contract termination; and states that the information submitted in this questionnaire and any attached pages is true, accurate and complete.

The undersigned certifies that he/she:

- Has not altered the content of the questions in the questionnaire in any manner;
- Has read and understands all of the items contained in the questionnaire and any pages attached by the submitting vendor;
- Has supplied full and complete responses to each item therein to the best of his/her knowledge, information ad belief;
- Is knowledgeable about the submitting vendor's business and operations;
- Understands that Albany County will rely on the information supplied in the questionnaire when entering into a contract with the vendor;
- Is under duty to notify the Albany County Purchasing Division of any material changes to the vendor's responses.

Name of Business

Signature of Owner _____

Address

Printed Name of Signatory _____

City, State, Zip

Title

Sworn before me this ____ day of _____, 20 ____;

Notary Public

Printed Name

Signature

Date

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.

Signature

Title

Date

Company Name

County of Albany
Article SC19- Affirmative Action Plan

STATEMENT OF POLICY

The following is taken from Resolution No. 26 adopted by the Albany County Legislature on June 10, 1996.

Resolved, By the Albany County Legislature that the Affirmative Action Plan so endorsed by the Albany County Executive and which is currently on file with the Clerk of the County Legislature, shall be the official plan of the County of Albany including the objectives, procedures and goals so stipulated.

It is the policy of the County of Albany that Minority Business Enterprises (MBE) and Woman Business Enterprises (WBE) are afforded the maximum opportunity to participate in the performance of contracts, in excess of \$100,000, let by the County and its several agencies and authorities. The County commits itself to a goal oriented Contract Compliance Program which assures that Minority Business Enterprises and Woman Business Enterprises are considered in awarding contracts for goods, services and construction. Furthermore, it is the policy of the County of Albany that contractors and subcontractors utilize minority and women labor to the greatest extent feasible.

In bidding on this contract, the contractor acknowledges an understanding of this policy. The contractor shall carry out the policy by making every reasonable effort to award contracts and subcontracts to MBEs and WBEs and utilizing minority and women labor in the performance of this contract.

ANTI-DISCRIMINATION CLAUSE 220-E - NYS Labor Law. Provisions in contracts prohibiting discrimination on account of race, creed, color or national origin in employment of citizens upon public works. Every contract for or on behalf of the state or a municipality for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies shall contain provisions by which the contractor with the state or municipality agrees: (a) That in the hiring of employees for the performance of work under this contract or any subcontract hereunder, no contractor, subcontractor, nor any person acting on behalf of such contractor or subcontractor, shall by reason of race, creed, color, disability, sex or national origin discriminate against any citizen of the state of New York who is qualified and available to perform the work to which the employment relates; (b) That no contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee hired for the performance of work under this contract on account of race, creed, color, disability, sex or national origin; (c) That there may be deducted from the amount payable to the contractor by the state or municipality under this contract a penalty of fifty dollars for each person for each calendar day during which such person was discriminated against or intimidated in violation of the provisions of the contract; (d) That this contract may be cancelled or terminated by the state or municipality, and all moneys due or to become due hereunder may be forfeited, for a second or any subsequent violation of the terms or conditions of this section of the contract; and (e) The aforesaid provisions of this section covering every contract for or on behalf of the state or a municipality for the manufacture, sale or distribution of materials, equipment or supplies shall be limited to operations performed within the territorial limits of the state of New York.

ADMINISTRATION

The County's Division of Affirmative Action is charged with the responsibility of monitoring Affirmative Action in all contracts. All County procurements will be made with an understanding that the complete participation of bona fide MBE and WBE shall be assured by balanced and equitable contract involvement.

The **subcontracting participation goals** for County public procurements are:

- to award 7% of the total dollar value of the contract to a certified MBE.
- to award 5% of the total dollar value of the contract to a certified WBE.

The **workforce goals** for County public procurements are as follows:

- 7% of the total workforce should be minorities.
- 5% of the total workforce should be women.

• CONTRACTOR'S RESPONSIBILITIES

The Contractor's responsibilities include, but are not limited to, the following. The Contractor **must**:

- 1) Submit to the Division of Affirmative Action a completed Schedule of MBE/WBE and Labor Performance or Request for Waiver within **fifteen (15) days** of receiving the Notice of Award.
- 2) Prior to being issued a Notice to Proceed, submit evidence of MBE/WBE contracts proposed to the Division of Affirmative Action.
- 3) Submit monthly utilization reports to the Division of Affirmative Action for review.
- 4) Immediately notify the Division of Affirmative Action of any changes during the project, especially if the change affects the Schedule of MBE/WBE and Labor Performance submitted for the project.
- 5) Make good faith efforts to replace an MBE/WBE subcontractor that is unable to perform successfully with another MBE/WBE.
- 6) Notify the Division of Affirmative Action of any suspected instances of companies fraudulently claiming MBE/WBE status.
- 7) If possible, provide any needed technical assistance to MBE/WBE firms under subcontract.
- 8) If possible, design payment schedules to minimize cash flow problems faced by MBEs/WBEs.
- 9) Maintain for three years such records as are necessary to determine compliance with MBE/WBE obligations and to submit regular reports to enable the Albany County MBE Officer to monitor this compliance.

• DEVELOPING A SCHEDULE OF MBE/WBE AND LABOR PERFORMANCE

The Schedule of MBE/WBE and Labor Performance must detail:

1. The contractor's name, address, phone number, federal identification number and the total dollar value of the contract.
2. Whether the contract is a joint venture.
3. The MBE and WBE goal for the contract.
4. A brief description of each proposed subcontractor, including the name, address, phone number, federal identification number and the total dollar amount of each subcontractor.
5. An estimate of the total number of hours to be worked on the project.

• COMPLIANCE

Each contractor must furnish monthly utilization reports while working on the project. The reports must detail the total number of hours worked, total minority /female labor hours and payments made to MBE and WBE firms.

- **WAIVER REQUEST FOR SUBCONTRACTING AND/OR LABOR PERFORMANCE**

Contractors which determine that the subcontracting and/or labor participation goals must cannot be achieved **must** request a waiver within **fifteen (15) days** of receiving the Notice of Award. The request must justify why the firm cannot accomplish the subcontracting and/or labor participation goals established for the project. The justification must detail actions taken to solicit MBE/WBE subcontractors, minority or female labor participation and the impediments encountered. Each waiver request will be evaluated individually. Submission of the request for waiver does **not** guarantee the requirements will be waived. Additional information or supporting documentation may be required to determine a contractor's good faith effort.

- **MBE/WBE RESPONSIBILITIES**

Each Minority Business Enterprise/Woman Business Enterprise shall:

1. Establish through certification that the company is a bona fide MBE/WBE. The Division of Affirmative Action reviews MBE/WBE eligibility status for contractors and subcontractors.
2. Exhibit an interest in bidding a particular project by attending pre-bid conferences and/or by responding timely to contract solicitations for bid quotations prior to bid date.
3. Be responsible for entering into all necessary contractual agreements.
4. Arrange for and supervise contract performance.
5. Secure equipment, materials and crew sufficient to complete their contract or subcontract.
6. Provide bonding, insurance and collateral as required for surety in contract performance.
7. Authorize payrolls, payments and reports as required for routine compliance.

The County will accept MBE/WBE Certifications made by other governmental agencies which are in compliance with our DBE policy.

SANCTIONS

SC-19.5.1

If **CONTRACTOR** cannot meet the WBE/MBE participation goals, he must document to the Albany County MBE Officer, that he has made all positive efforts to achieve it. Failure to meet the goals or to document that all positive efforts have been made to achieve it may result in the County invoking any legal or equitable remedy available to the County for breach of contract including withholding future payments under the **CONTRACT** involved; disqualification of the **CONTRACTOR** from future contracting opportunities for a period not to exceed two years; and cancellation of the contract and declaration of forfeiture of the **PERFORMANCE BOND**.

A decision by the Albany County MBE Officer to invoke the above sanctions shall be issued in writing by registered mail. The **CONTRACTOR** shall have ten (10) days from receipt of the decision to appeal the MBE Officer's decision to the Grievance committee of the Albany County Legislature. Both sides of the dispute shall have the opportunity to be heard at a meeting of the Grievance Committee to be held within ten (10) days of the receipt of an appeal, and the Committee shall send a final decision to both sides within ten (10) days by registered mail (or hand delivery in the case of the MBE Officer's copy).

STANDARDS

A **Minority Business Enterprise (MBE)** shall be any business enterprise which is at least fifty-one percent (51%) owned or in that case of a publicly-owned business, at least fifty-one percent (51%) of the common stock of which is owned, by a minority person(s), and such ownership interest is real, substantial and continuing. The minority ownership must have and exercise the authority to independently control the business decisions of the entity.

A **Woman Business Enterprise (WBE)** shall be any business enterprise which is at least fifty-one percent (51%) owned or in the case of a publicly-owned business, at least fifty-one percent (51%) of the common stock of which is owned, by a woman (women), and such ownership interest is real, substantial and continuing. The woman ownership must have and exercise the authority to independently control the business decisions of the

entity. WBEs shall not be considered as MBEs unless 51% of the assets of the company is held by a minority person(s).

A **Disadvantaged Business Enterprise (DBE)** mean a business enterprise controlled by one or more socially or economically disadvantaged individuals and whose management and daily business operations are controlled by one or more socially and economically disadvantaged individuals who own it. Such disadvantaged may arise from cultural, racial, chronic economic circumstances or background or other similar cause. Such persons include, but are not limited to citizens of the United States (or lawfully admitted permanent residents) and who are African Americans, Puerto Ricans, Hispanic Americans, Asian-Pacific Americans, American Indians, Eskimos, Aleuts, Asian Indians and Women.

Minority: A person who is a member of one or more of the following groups:

- A) Black (not of Hispanic origin) – a person having origins in any of the Black racial group of Africa.
- B) Hispanic -- a person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.
- C) Asian or Pacific Islander – a person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands. This area includes, for example, China, Japan, Korea, the Philippine Islands and Samoa.
- D) Native American or Alaskan Natives – a person having origins in any of the original peoples of North America, and who maintains cultural identification through tribal affiliation or community recognition.

Woman: A person who is of the feminine gender who are not otherwise classified as a minority.

For assistance or additional information, contact
County of Albany
Division of Affirmative Action
112 State Street, Room 670, Albany, NY 12207
Phone: (518) 447-7010
Fax: (518) 447-5586

County Of Albany
Criteria for Establishing Good Faith Effort

The following list of the good faith efforts criteria complies with NYS Executive Law, Article 15-A which should be considered for determining whether a contractor has documented good faith efforts:

1. Was a completed, acceptable utilization plan submitted in accordance with applicable requirements to meet goals for participation of certified minority and women-owned business enterprises established in the same contract?
2. Were advertisements placed in appropriate trade, general circulation and minority and women-oriented publications in a timely fashion?
3. Were written solicitations made in a timely fashion of certified minority and women-owned business enterprises listed in the directory of certified business?
4. Were timely responses to any such advertisements and solicitations provided by certified minority and women-owned business enterprises?
5. Did the contractor attend pre-bid, pre-award, or other meetings, if any, scheduled by the agency awarding the contract, with certified minority or women-owned business enterprises which the State or County agency determined were capable of performing the contract scope of work, for purposes of complying with goal requirements?
6. What efforts were undertaken by the contractor to reasonably structure the contract scope of work for purposes of subcontracting with certified minority and women-owned business enterprises?
7. How many minority and women-owned business enterprises in the directories of certified businesses could perform work required by the contract scope of work in your region?
8. What actions were taken to contact and assess the financial ability of certified minority and women-owned businesses enterprises to participation on the contract, and which enterprises are located outside of the region in which the contract scope of work was or will be performed?
9. Were relevant plans, specification or terms and conditions of the contract, necessary to prepare an informed response to a contractor solicitation, provided in a timely fashion to certified minority or women-owned business enterprises?
10. What subcontract terms and conditions were offered to certified minority and women-owned business enterprises, and how do those subcontract terms and conditions compare to those offered in the ordinary course of the contractor's business and to other subcontractors of the contractor?
11. Has the contractor made payments for work performed by certified minority and women-owned business enterprises in a timely fashion so as to facilitate continued performance by certified minority or women-owned business enterprises?
12. Has the contractor offered to make up any inability to comply with the minority and women-owned business enterprise goals established in a contract, in other contracts being performed or to be awarded to the contractor?

County of Albany
Department of Affirmative Action
Compliance Forms

COUNTY OF ALBANY
SCHEDULE OF MBE/WBE AND LABOR PERFORMANCE

The Division of Affirmative Action monitors subcontracting and labor participation for contracts let by agencies and authorities of Albany County. The information requested below must be completed by the General Contractor and submitted within fifteen days of receipt of Notice of Award. The figures represent the contractor's best estimate of workforce needs and minority/female representation of that workforce. Questions regarding completion of this form can be directed to the County of Albany, Division of Affirmative Action at 518-447-7010.

Contractor: _____ Address: _____ City/State/Zip: _____

Telephone: _____ Fax Number: _____ Federal ID No.: _____

Project Name: _____ Project Cost: _____ Completion Date: _____

Contract Description: _____

Bidder is an approved ☐ MBE ☐ WBE If yes, specify agency: _____

Joint Venture

MBE/WBE participation is broken down into Joint Ventures with Bidder, Subcontracting Construction, Trucking or Services, and Materials or Supplies.

Joint ventures between the Prime Bidder and MBE/WBE firms are shown below. Joint Ventures with Bidder (check one):

☐ No MBE/WBE joint ventures with Bidder on this Contract. ☐ Bidder is joint venturing with the following firm(s)
 (attach a copy of joint venture agreements to this form)

Name: _____ Address: _____ City/State/Zip: _____

Telephone: _____ Federal ID No: _____

MBE Share of Joint Venture: _____ % x Total Bid Amount = \$ _____

WBE Share of Joint Venture: _____ % x Total Bid Amount = \$ _____

Sub-contractor Performance

MBE Goal: 7% x Total Bid Amount = \$ _____

WBE Goal: 5% x Total Bid Amount = \$ _____

Please provide the information requested for all subcontractors participating on this project (include MBE/WBE/DBE firms).

Sub-contractor Name, Address, Phone	Amount of Sub-contract & Award Date	Description of Work (Trade)	Start Date _____ Completion Date	Contracted Payment Schedule
<input type="checkbox"/> MBE <input type="checkbox"/> WBE				
<input type="checkbox"/> MBE <input type="checkbox"/> WBE				
<input type="checkbox"/> MBE <input type="checkbox"/> WBE				
<input type="checkbox"/> MBE <input type="checkbox"/> WBE				
<input type="checkbox"/> MBE <input type="checkbox"/> WBE				

Signature: _____ Date: _____

SUBMIT MONTHLY

FORM C

**County of Albany
Monthly Utilization Report**

This report must be completed by each firm working on the site and submitted to the General Contractor on a monthly basis. The General Contractor forwards the reports to the County of Albany, Division of Affirmative Action, 112 State Street, Room 670, Albany, NY 12207. Fax (518) 447-5586. For assistance call (518) 447-7010.

Contractor: _____ Address: _____ City/State/Zip: _____

Telephone: _____ Fax Number: _____ Federal ID No.: _____

Project Name: _____ Project Cost: _____ Completion Date: _____

Reporting Period: _____ Month _____ Year

Trade	Number of Hours Worked by Minorities	Number of Hours Worked by Women	Number of Hours Worked by Non-Minorities	Total Hours Worked
Total(s)				

Information provided by (please print): _____ Date: _____
(See over for instructions)

M/W/DBE Payments

M/W/DBE Firm (s) Participating On The Project	Payments Made This Month	Payments Made To Date

INSTRUCTIONS

This form must be completed and submitted by the Contractor/Vendor by the 10th of each month for the duration of the contract. The form must be accompanied by copies of checks (front and back) made payable to MBE/WBE subcontractor and suppliers.

This form is required pursuant to the contract specifications. Failure to submit will result in non-compliance.

County of Albany
Department of Human Resources
Division of Affirmative Action
112 State Street, Room 670, Albany, NY 12207
Phone: (518) 447-7010

NOTE: IF THERE IS NO ACTIVITY FOR THE REPORTING PERIOD, PLEASE NOTE ACCORDINGLY.

Waiver Request for Subcontracting and/or Labor Performance

If your firm has determined that it is not feasible to meet the subcontracting and/or labor performance goals specified in the contract, complete and return this form within fifteen days of the Notice of Award. The request must identify reasons why the firm cannot reach the labor and subcontractor goals applicable. The Division of Affirmative Action will evaluate each waiver individually. Please be advised that submission of this request does not guarantee waiver of the requirements. Attach additional sheets if necessary.

Contractor: _____ Address: _____ City/State/Zip: _____

Telephone: _____ Fax Number: _____ Federal ID No.: _____

Contract Type/Number: _____ Project Cost: _____

☐ Request Waiver of Minority/Woman Labor Participation Goal. Please explain:

Actions taken to include minority/women labor _____

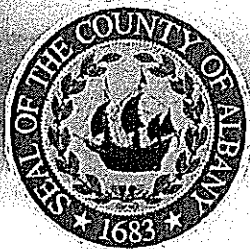
☐ Request Waiver of Minority Subcontractor Participation Goal. Please explain:

Actions taken to include MBE and/or WBE Subcontractor(s) _____

Name (please print) _____

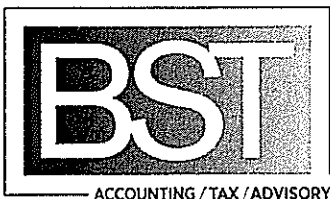
Signature _____

Title _____



**Technical & Professional Proposal for
Auditing Services:
County of Albany, New York
RFP # 2020-106**

September 25, 2020



Paul L. Goetz, Partner
BST & Co. CPAs, LLP
26 Computer Drive West
Albany, New York 12205
(518) 459-6700
pgoetz@bstco.com

ACTIVELY WORKING TOGETHER SO INFORMED, CONFIDENT DECISIONS ARE MADE



Transmittal Letter

September 25, 2020

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

Dear Ms. Storm:

BST & Co. CPAs, LLP (BST) is pleased to submit this proposal to provide professional auditing services for the County of Albany, New York (the County) for the fiscal years ending December 31, 2020, 2021 and 2022.

Based in Albany County, BST is a locally owned and operated professional services firm that has a proud history serving governmental organizations throughout New York State. Our prior experience with the County and governmental entities similar to the County, coupled with the qualifications and experience of our professionals, makes BST highly qualified to provide the auditing and financial compliance services required. We have the experience and have proven our ability to deliver high quality, value-added services to the County beyond the required audit and financial services.

We believe that BST brings the following unique advantages the County:

- Locally based firm leadership and office of 100+ personnel;
- Responsive year-round professional service;
- Unmatched technical resources, including on-staff retired State Comptroller and Local Government Finance personnel;
- Deep understanding of your needs through professional affiliations including the New York Conference of Mayors (NYCOM) and Government Finance Officers Association (GFOA);
- Familiarity with County operations and personnel.

As a partner in the Firm, I am authorized to make representations and bind the Firm to statements made within this proposal. Please contact me by phone 518-459-6700 or email at pgoetz@bstco.com with any questions about our firm, our proposal, or to schedule an oral presentation.

We are excited for the opportunity to continue to serve the County of Albany, New York. Our attached proposal describes our extensive experience with government and municipal organizations, our practice, our people, our reputation for quality services, and how we will provide such to the County.

Very truly yours,

BST & Co. CPAs, LLP

Paul L. Goetz, Partner



Table of Contents

Executive Summary	1
Qualifications/Experience.....	3
References.....	12
Plan Implementation	13
Cost Proposal.....	18
Mandatory Documentation	21
Appendices	22
• Biographies	
• Peer Review	
• Affirmations	
• Independence	
• Firm Overview	
• Value-Added Services	
• Giving Back	



Executive Summary

As big believers in transparency, we decided to put the things you really want to know up front.

BST & Co. CPAs, LLP's (BST) governmental clients represent a significant portion of our practice. Our public-sector experience includes an extensive array of New York State counties, cities, towns, villages, authorities, and other local governments. Our firm is a recognized leader in providing services to the public sector in the Capital District and throughout New York State. The County of Albany, New York (the County) is a valued member to our current governmental client base. We look forward to the opportunity to continuing to serve as the County's independent auditors.

What You Need

We understand that the services the County needs are:

1. Annual audit of the County's general purpose financial statements for all funds and account groups for the fiscal years ending December 2020, 2021 and 2022;
2. Federal Single Audit of the County's federal programs;
3. New York State Department of Transportation Single Audit for the County's New York State funded transportation assistance programs;
4. Annual Audit of the Consolidated Fiscal Report in conformance with the guidelines provided by the NYS Office for People with Developmental Disabilities, NYS Office of Mental Health, and NYS Office of Alcoholism and Substance Abuse;
5. Annual audit of the Consolidated Fiscal Report in conformance with the guidelines provided by the NYS Office of Mental Health;
6. Annual audit of the Times Union Center; and
7. Annual audit of the Albany County Nursing Home (Shaker Place).

What We Will Deliver

Our goals are met only if yours are exceeded.

We are excited about this opportunity and are highly qualified to meet and surpass your outlined requirements. We will deliver your audit by providing:

- Professionals who are highly skilled in working with governmental entities, so you never have to worry if they understand what you do or need;
- Consistent communications with your management team throughout the year so you are never left wondering whether your work is getting done;
- Experts who bring forward-looking methods of planning and savings, so you know we are thinking about the future as well as the past;
- Prompt and responsive service so you know that your needs will be met with a sense of urgency and attention that you desire and deserve.



Executive Summary

Why BST?

Our commitment, service, and unmatched expertise is just part of what sets us apart.

- With decades of experience, our Government Service Group is one of the best in New York State, taking pride in going above and beyond to understand your ever-changing needs and requirements.
- Innately curious, we ask lots of questions and look past the initial numbers to understand the "why" and the "how" behind them.
- Every person at BST is fully committed to providing the highest level of service possible, and in turn, we are committed to giving them the support and skills they need to do an outstanding job.
- We believe transparency and consistent and clear communication are at the core of what we do. We always commit to keep you informed, do the best job possible and deliver your work on time.



Qualifications/Experience

Services Customized to Suit Your Needs

Anyone in the government arena can tell you that dramatic changes are afoot in the industry. Increased demand for services, reduced federal and state funding, declining interest rates, and reliance on technology. On top of that, governments also face ever changing federal and state regulations, increased threats of litigation, and added reporting requirements.

While there are certainly generalities that apply to governments – like all other industries – each one has its own unique

challenges and needs. And that is where we bring the most value to the table – in identifying ways to meet those needs and capitalize on opportunities to save money, increase capacity and serve greater numbers of those in need of the services you provide.

We are grateful for this opportunity to throw our hat in the ring to be your partner and deliver this important work. We have detailed below the services we provide that can help you achieve these objectives. Below we outline BST's commitment to your industry.

COMMITMENT TO GOVERNMENTAL AND MUNICIPAL ACCOUNTING



Our *Governmental and Municipal Services Group* is comprised of over 25 staff, all of whom have strong relevant experience and are specially trained to offer a wide range of services from traditional auditing, accounting, and financial consulting to highly diverse and specialized services that meet the needs of our governmental and municipal clients. As opposed to many CPA firms, our proposed service team is not involved with income tax services. Accordingly, the team is available year-round to service the needs of our governmental clients. This service team, as further detailed in this proposal, is comprised of experts and financial specialists in governmental auditing and accounting.

Our Firm offers in-depth experience and serves a variety of governmental clients, including counties, cities, towns, villages, federal departments and agencies, New York State departments, government funds and programs, fire districts, and authorities (industrial development, water, electric, solid waste, and local development and special purpose corporations). Our services include:

- Financial statement audits
- Program Audits and Single Audits in accordance with Single Audit Act/Uniform Guidance
- Assistance with GASB accounting standard implementations



Qualifications/Experience

COMMITMENT TO GOVERNMENTAL AND MUNICIPAL ACCOUNTING – Continued

- Assistance with Certificate of Achievement for Excellence in Financial Reporting Program (CAFR)
- Bookkeeping and accounting assistance
- Assistance with ABO filings
- Assistance with preparation of New York State Annual Financial Report Update Documents
- Risk assessments and analysis
- Internal audit plan development and implementation
- Laws and regulations implementation assistance and compliance testing
- System and internal control reviews
- Utility rate revision studies
- Records reconstruction
- Computer needs assessments, conversion plans and implementation
- Fraud, defalcation, and malfeasance research and documentation
- Assessment of employee benefits alternatives
- Acquisition or valuation studies
- Expert witness and valuation services for eminent domain condemnation proceedings

AICPA Governmental Audit Quality Center



The Firm is a founding member of the *AICPA Governmental Audit Quality Center* (GAQC). Membership in the GAQC demonstrates our Firm's commitment to audit quality in the critical areas of governmental accounting. The GAQC serves as a comprehensive resource provider for member firms in the performance of governmental audits and provides the opportunity to network and exchange information with others within the community of member firms.



Qualifications/Experience

Government Finance Officers Association



The Firm is also a member of the *Government Finance Officers Association (GFOA)*. Membership in the Association demonstrates our Firm's commitment to quality in governmental financial reporting. Paul Goetz and Brendan Kennedy serve as financial statement reviewers for the GFOA National's *Certificate of Excellence in Financial Reporting* program. In addition, BST professionals are frequent instructors at NYS GFOA events, including the Annual Meeting, and GFOA Finance/Accounting School.

New York Conference of Mayors and Municipal Finance Officers



The Firm is a member of the New York Conference of Mayors and Municipal Finance Officers (NYCOM). NYCOM's mission is to serve as:

- 1) A powerful advocate for Village and City governments and their taxpayers before the state's Legislative, Executive and Judicial branches of government;
- 2) A readily accessible source of practical information touching upon every area of municipal activity; and
- 3) The preeminent provider of training for local government officials.

BST is represented at both NYCOM's annual meeting in the spring and fall training school. In addition, BST is periodically asked to present at NYCOM events.

New York State Association of Counties



NYSAC
NEW YORK STATE
ASSOCIATION OF COUNTIES

In addition to being its independent auditor, the Firm is an Associate Partner in the New York State Association of Counties. Our relationship with NYSAC provides us insight to the challenges and needs of County government officials throughout the State.



Qualifications/Experience

A History of Service-Focused Work



We currently provide auditing and related financial consulting services to approximately 100 New York State counties, cities, towns, villages, and other governmental agencies. The following is a sample of our current or recent governmental engagements.

Counties

Albany County
Fulton County

Montgomery County
Saratoga County

Cities

City of Rensselaer
City of Oneonta
City of Poughkeepsie

City of Rye
City of Saratoga Springs

Towns

Town of Ballston
Town of Bethlehem
Town of Colonie
Town of Duanesburg
Town of Halfmoon

Town of Massena
Town of Ramapo
Town of Saratoga
Town of Lake Pleasant
Town of Queensbury

Villages

Village of Akron
Village of Arcade
Village of Bath
Village of Bergen
Village of Churchville
Village of Dobbs Ferry

Village of Old Westbury
Village of Philadelphia
Village of Penn Yan
Village of Ossining
Village of Ravena
Village of Rouses Point



Qualifications/Experience

Villages – Continued

Village of Fairport	Village of Sherburne
Village of Frankfort	Village of Silver Springs
Village of Green Island	Village of Smyrna
Village of Greenport	Village of Solvay
Village of Hamilton	Village of Spencerport
Village of Holley	Village of Stewart Manor
Village of Ilion	Village of Theresa
Village of Kinderhook	Village of Tupper Lake
Village of Lake Placid	Village of Voorheesville
Village of Lynbrook	Village of Watkins Glen
Village of Marathon	Village of Wellsville
Village of Mayville	Village of Westfield
Village of Mohawk	Village of Stillwater

State Level Authorities

- Materials Innovation and Recycling (formerly Connecticut Resource Recovery Authority)
- New York Local Government Assistance Corporation
- New York State Higher Education Services Corporation
- New York State Housing Trust Fund Corporation / Governor's Office of Storm Recovery
- New York State Thruway Authority
- State University Construction Fund
- Vermont Energy Efficiency Utility Fund

County Level Authorities

- Franklin County Solid Waste Management Authority
- Greene County Industrial Development Authority
- Hamilton County Industrial Development Agency
- Mohawk Valley Water Authority
- Rockland County Solid Waste Management Authority
- Saratoga County Water Authority
- Schenectady Metroplex Development Authority



Qualifications/Experience

City Level Authorities

- Albany Parking Authority
- City of Albany - Municipal Water Finance Authority
- Cities of Gloversville-Johnstown Joint Wastewater Treatment Facility
- City of New York - Fiscal Year 2005 Securitization Corporation
- City of Troy - Municipal Assistance Corporation
- City of Troy Capital Resource Corporation
- City of Troy Industrial Development Agency
- City of Troy Local Development Corporation
- City of Newburgh, Industrial Development Authority

Town Level Authorities

- Town of Colonie Industrial Development Agency
- Town of Colonie Local Development Corporation
- Town of Islip Community Development Agency
- Town of Islip Foreign Trade Zone Authority
- Town of Islip Housing Development Fund
- Town of Islip Resource Recovery Agency
- Town of North Hempstead - Community Development Agency

Village Level Authorities

- Green Island Power Authority
- Village of Dobbs Ferry Local Development Corporation
- Village of Green Island Industrial Development Agency
- Village of Greenport Housing Authority
- Village of Sherburne Local Development Corporation



Qualifications/Experience

Your Engagement Team

A Meeting of Magnificent Minds

The BST team is comprised of some of the best minds in the profession. We actively seek those who not only possess the academic knowledge needed to perform their roles, but also the curiosity to look past the obvious, the tenacity to work hard, and the passion to serve clients. It is important that anyone who serves under the BST mantle puts your needs first and possesses our core values of integrity, excellence, commitment, and respect.

We pride ourselves on attracting, developing, and retaining quality professional staff and fully understand this is a two-way street. We expect every person at our firm to be fully committed to providing the highest level of service possible, and in turn, we are committed to giving them the support and skills they need to do an outstanding job. It is well documented that happy employees who enjoy what they do provide a higher level of service and go above and beyond for clients. We work hard every day to create a culture where people want to work and support our team members in a variety of ways, including with continuing education and myriad opportunities for personal and professional growth and development.

Committed to Consistent Service

We understand the importance and value of having a team on which you can depend. To ensure this stability, we always aim to keep the same team members (detailed below) on your engagements from start to finish. Should there be an unexpected need to make adjustments, we will discuss any necessary changes with you in advance.

We can ensure this consistency due to our low employee turnover rate. We are very proud of the fact that our team members choose to stay and grow with us throughout the years. Because of this, we can keep jobs staffed with the same people year in and year out, minimizing the need to train new staff and allowing us to better serve your needs.

We actively seek those who not only possess the academic knowledge needed to perform their roles, but also the curiosity to look past the obvious, the tenacity to work hard, and the passion to serve clients.



Qualifications/Experience

Your Engagement Team

A Team Handpicked to Exceed Your Needs

The following BST government team members are carefully chosen for your engagement due to their knowledge and skills. We encourage you to reach out to them with any questions you may have and get to know each of them as they are ready and happy to serve your needs. In addition to the key personnel below, we will assign one of BST's specialized governmental Senior Associates. Resumes of potential Senior Associates to be assigned to the County are included in the *Biographies* section of this proposal.

The proposed team is experienced with County operations. Each member of the proposed engagement team has served in a similar capacity on either the County or Shaker Place audit for a minimum of 5 years. Our team has a deep understanding of County operations and financial reporting processes.

Complete resumes of the proposed engagement team can be found in the Appendices of the Proposal.



Paul Goetz, CPA
County Engagement & Technical Partner

Paul will be responsible for all engagement partner and technical services partner matters. Paul has over 30 years of government accounting and auditing experience.

Key Clients: County of Albany, County of Fulton, New York State Thruway Authority, Mohawk Valley Water Authority, Rockland County Solid Waste Management Authority, Town of Milton, City of Oneonta, Town of Saratoga, Town of Queensbury, New York State Association of Counties



Brendan Kennedy, CPA
Shaker Place Technical Partner

Brendan will be responsible for all matters concerning accounting policy and practice, participate in the planning phases of our engagement, review working papers and reports prepared by the engagement team, and attend meetings with management or designated personnel. In addition, Brendan will oversee all the technical services provided, and ensure that they are delivered in a timely and efficient manner. Brendan has over 18 years of government accounting and auditing experience.

Key Clients: County of Albany (Shaker Place), City of Rensselaer, City of Saratoga Springs, City of Rye, Town of Colonie, Town of Bethlehem, Town of Duanesburg, Town of Ballston, Town of Halfmoon.



Qualifications/Experience

Your Engagement Team



Jon Gibbs, CPA
County Engagement Senior Manager

Jon will supervise the County engagement team, participate in the planning and fieldwork phases of the engagement, including the reports and be on site to solve problems and answer questions from management and the engagement team. Jon has over 10 years of government accounting and auditing experience.

Key Clients: County of Albany, County of Fulton, City of Oneonta, City of Rye, City of Saratoga Springs, City of Poughkeepsie, New York State Thruway Authority, Town of Milton, Town of Ramapo.



Ann DeLucco, CPA
County Engagement Senior Manager

Ann will supervise the Shaker Place engagement team, participate in the planning and fieldwork phases of the engagement, including the reports and be on site to solve problems and answer questions from management and the engagement team. Ann has over 10 years of government accounting and auditing experience.

Key Clients: County of Albany (Shaker Place) and Town of Colonie.

You can always rest assured that all work will be performed by qualified professionals in our government services group and reviewed by partners and managers listed above.



References

We are proud of the fact that we have developed longstanding relationships with hundreds of government organizations. We encourage you to reach out to any of the references below, and should you need more, just ask.

County of Fulton

223 West Main Street
Johnstown, NY 12095
E. Terry Blodgett, County Treasurer
Phone: (518) 736-5580
ebloodgett@fultoncountyny.gov

New York State Association of Counties

540 Broadway, 5th Floor
Albany, New York 12207
Stephen J. Acquario, President
Phone: (518) 465-1473
sacquario@nysac.org

Town of Colonie

534 New Loudon Road
Latham, New York
P. Christopher Kelsey, Acting Comptroller
Phone: (518) 783-2708
kelseyc@colonie.org



Plan Implementation

Scope of Work

1. Annual audit of the County's general purpose financial statements for all funds and account groups for the fiscal years ending December 2020, 2021 and 2022;
2. Federal Single Audit of the County's federal programs;
3. New York State Department of Transportation Single Audit for the County's New York State funded transportation assistance programs;
4. Annual Audit of the Consolidated Fiscal Report in conformance with the guidelines provided by the NYS Office for People with Developmental Disabilities, NYS Office of Mental Health, and NYS Office of Alcoholism and Substance Abuse;
5. Annual audit of the Consolidated Fiscal Report in conformance with the guidelines provided by the NYS Office of Mental Health;
6. Annual audit of the Times Union Center; and
7. Annual audit of the Albany County Nursing Home (Shaker Place).

Timeline

Upon our initial meetings with the County personnel, we will develop an audit timeline. Preliminarily, we believe this schedule will be comprised of the following delivery dates, however this can be modified to conform to your schedule as needed:

- March 2021: Meeting with Comptroller's management team to discuss scope and planning of the audits and establish reporting timeframes (both County and Shaker Place);
- March 2021: Planning Phase (Shaker Place) - perform risk assessment and document and understand internal controls;
- April 2021: Financial statement audit fieldwork (Shaker Place) - Drafts can be expected two weeks after the completion of fieldwork (but no later than May 5th);
- May 2021: Exit conference with Shaker Place management team to review conduct of the audit and required communications. Issuance of final financial statements.
- May 2021: Receipt of County Annual Update Document. Planning Phase (County Audit) - perform risk assessment and document and understand internal controls;
- June and July 2021: Financial statement audit fieldwork (County financial statements, Federal single audit, NYS single audit, TU Center and CFR). Risk assessments, internal control understandings, documentation request, single audit documentation, sample selections and testing, performance of substantive procedures, assistance with report drafting.
- August 2021: Issuance of draft auditor reports; Exit conference with Comptroller management team, review of required corrective actions (if necessary), resolution of open items, issuance of all required reports, certification of Federal Single audit.



Plan Implementation

Planning

Before we jump into your audit, we always do pre-planning work to make the process as smooth as we can. We will meet with your management team to establish the appropriate lines of communication, perform a risk analysis, and discuss any concerns or issues you may have and set expectations. The engagement team will create a preliminary timetable for each aspect of the engagement, so that the County knows what to expect and to ensure that the audit can be conducted in a timely and efficient manner.

After the preplanning is complete, we will develop the audit plan. This includes tailoring all audit programs and procedures specifically for the County, providing you with a list of schedules we will need, scheduling preliminary, interim and final fieldwork, and performing certain analytical procedures prior to the audit start date. This step ensures that risks are identified and addressed and that we can complete our work within the required timeframe.

Technology

To make this process easy and efficient for you, we use an electronic audit system equipped with a dashboard that allows us transfer documents and information. The dashboard serves as a tracking tool to monitor the status of the audit and allows BST and the County to monitor the progress of the audit in real time as documents are exchanged. Available 24 hours a day, seven days a week, the dashboard is completely secure and accessible from anywhere with the use of your own password.

Systems Review and Testing

We conduct a series of procedure inquiries and walk-throughs, so we clearly understand the information and technology controls you have in place. During this phase, we often identify areas where you can make improvements, which we will explain to you. We are experienced with third-party processors and will request a SOC report from your third-party service providers, if applicable.

Risk Analysis

One of the most important aspects of the audit process is the proper analysis and review of your risk environment. Our risk assessment process includes:

- Assessing inherent risks in the County's financial statements and account balances
- Evaluating and assessing the County's internal control structure and risks
- Assessing the effectiveness of analytical procedures for controlling and detecting risk
- Analyzing County business risks
- Reviewing information technology controls
- Communicating our assessment and audit plans to the County Comptroller



Plan Implementation

Understanding Internal Controls

A solid understanding of the County's internal control systems, along with testing the significant control areas, allows us to reduce substantive testing procedures focus on risk areas, and gain efficiencies as we audit. We also use this knowledge to share opportunities where you can strengthen controls and streamline processes in our management letter. Our assessment will be concentrated in the following areas:

- Discussions with the appropriate personnel at the County about the design and application of a relevant internal control policy or procedure, including:
 - transaction classes to which the policy or procedure applies
 - how it is applied, and by whom
 - the disposition of exceptions detected by the policy or procedure
- Inspecting the documents and that describe how the policies and procedures are designed and applied by your personnel including:
 - how the policy or procedure is applied and by whom
 - the transaction classes to which it applies
 - the disposition of exceptions detected by the policy or procedure
- Observing the performance of the relevant policy or procedure by entity personnel including:
 - how the policy or procedure is applied and by whom
 - the transaction classes to which it applies
 - the disposition of exceptions detected by the policy or procedure.
- Review and testing the auditor's policies or procedures and comparing the results with the results obtained by your personnel

Audit Sampling Approach

We often sample select items for testing and conduct substantive tests only where it is necessary or cost efficient to sample the entire population. We refer to our Audit Methodology Manual which contains guidelines around sampling risk control and sample selection and evaluation.

Audit sampling is used to perform substantive tests as part of the financial statement audit and transaction cycle control testing. For financial statement audits, we anticipate that our sampling methodology will be used to audit receivables, payables, revenues, and expenses and expenditures under Federal and State awards.



Plan Implementation

Fieldwork

Fieldwork is the largest part of the audit process and consists of substantive audit tests, such as confirmation work, analytical reviews, and variation analysis. At the conclusion of both the preliminary and final fieldwork, we discuss the results and all tentative recommendations with your team.

Reviews

To assure our final audit is of the highest quality, we review files and reports several times while at your location. Each review focuses on specific areas of the audit, which intentionally overlap, so each part of the audit is reviewed at least twice.

Resolving Accounting Issues

Most accounting issues arise from a misunderstanding of the facts, circumstances, and complexities unique to an organization and its industry. Because we communicate frequently with you throughout the year, we expect few, if any, accounting-related issues to arise during the audit. Because of our business advisory auditing approach, we are well-equipped to understand the issues surrounding management's accounting and reporting position and can better help you should we uncover any potential issues.

Additionally, rather than analyzing transactions after the fact, we assist your management and finance department as accounting issues arise throughout the year.

Audit Conclusion

At the conclusion of the audit process, if applicable, we issue a management letter discussing internal control recommendations and any weaknesses discovered during the audit. The letter also includes observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the County's operations. We will also advise you of any new accounting pronouncements that have been, or may be, issued along with their potential impact on the County.

Communication with Those Charged with Governance

In accordance with U.S. generally accepted auditing standards (GAAS), we communicate issues to keep those charged with governance adequately informed about audit matters prior to starting fieldwork as well as in our audit report. Of course, even if this wasn't mandated, we would still provide these communications to you before, during, and after the audit. It is important for us as auditors to develop trusting relationships with those charged with governance.

Should situations or issues arise that need to be discussed with the Comptroller, we will reach out right away. We do not like surprises, nor do we like to create them, so we insist on open and frank lines of communication.



Plan Implementation

Issuing Reports

We will meet with the Comptroller finance team once our reviews and audits are completed to discuss the results of our work and present our reports and letters.

We provide a memorandum on business matters, which includes our recommendations for improving your operations, as well as information regarding any new accounting pronouncements, tax issues, and other issues that impact your organization. Our discussion will include how the issues we uncovered can impact your organization and how to implement the changes we recommend. Additionally, we are available to meet with you during the year to answer any questions that may arise.

Accounting Staff Expectations

Your accounting department personnel will need to assist us in completing our audit and provide us with detailed trial balances, supporting schedules, and other necessary information. We will furnish you with a list of these schedules and other items before we begin our audit so that you are prepared.

Any assistance by the County's personnel, including schedule preparation and account analyses, is discussed, and coordinated as soon as we are brought on as your auditors. Completing work accurately and on time is essential to the proper audit completion and through report issuance.

Client Satisfaction

It's important to us that we foster an open, honest relationship with our clients on all matters, including our fees. We always quote requested services in advance rather than surprising you with a bill for extras.

We encourage you to call us as needed, and therefore you are not "on the meter" with every call.

While it is critical that the AICPA attest to the quality of our work, it is equally important that you find value in it as well. To ensure your satisfaction, we maintain contact throughout the year, stay current with your operations and follow up at the end of the engagement to solicit feedback.



Cost Proposal

Our Goal is to Provide Service Far Beyond Our Fees

No one likes to talk about fees, but we are proud of the level of service we provide for ours. Our approach to pricing is to never surprise you and to always be transparent about what you will be charged and what you are getting in return for those fees.

We have built our firm on the guiding principle of customer intimacy. This means that we want to be fully invested and deeply involved with our clients, truly understanding their goals and motivators. The resulting deliverables of this level of relationship goes far beyond the defined scope of our work to ensuring you have all the facts you need to make informed, confident decisions about your organization.

We are incredibly detailed and careful when providing an estimate for the work we will provide, and therefore, our fees will not increase from those quoted unless there are significant changes in the scope of the services we are asked to provide. If we uncover something that is outside of scope, we will discuss it with you in detail, so you understand why it is necessary as well as provide an estimate of what these services will cost before beginning any work. It is simply a matter of professional respect and part of our honest and comprehensive client service approach. Our estimate is based on the time necessary for the professionals on your team to conduct the work you need. Individual hourly rates can vary according to the degree of responsibility involved and the skill required and are as follows:

Staff	2020 Hourly Rates
Partner	\$210-435
Senior Manager	\$185-260
Manager	\$170-200
Senior Associate (In-Charge)	\$120-160
Associate	\$110-140
Paraprofessional	\$55-180
Internal Client Servers	\$110



Cost Proposal

Our Goal is to Provide Service Far Beyond Our Fees

Our fee estimates and completion of our work are based upon the following criteria:

- Anticipated cooperation from County personnel;
- Timely responses to our inquiries;
- Timely completion and delivery of client assistance requests;
- Timely communication of all significant accounting and financial reporting matters; and
- The assumption that unexpected circumstances will not be encountered during the engagement.

This proposal assumes we will work closely with your personnel, including on schedule preparation and account analysis. The timely and accurate completion of this work is an essential condition to our audit completion and report issuance.

Firm Not-to-Exceed Fees Proposed for Services Provided – Contract Period

Service Description	2020	2021	2022
Audited General Purpose Financial Statements (including Federal and NYS single audits)	\$91,000	\$92,500	\$94,000
Audited Consolidated Fiscal Report (NYSOPWDD, NYSOMH & NYSOASA)	\$3,000	\$3,000	\$3,000
Audited Consolidated Fiscal Report (NYSOMH)	\$3,000	\$3,000	\$3,000
Audited Financial Statements of the Times Union Center	\$15,000	\$15,000	\$15,000
Audited Financial Statements of Albany County Nursing Home (Shaker Place)	\$27,000	\$27,500	\$28,000
Total Cost	\$139,000	\$141,000	\$143,000
On-Call Accounting & Reporting Assistance	- Hourly Rates -		



Cost Proposal

Our Goal is to Provide Service Far Beyond Our Fees

Firm Not-to-Exceed Fees Proposed for Services Provided – Optional Years

Service Description	2023	2024
Audited General Purpose Financial Statements (including Federal and NYS single audits)	\$95,000	\$96,000
Audited Consolidated Fiscal Report (NYSOPWDD, NYSOMH & NYSOASA)	\$3,000	\$3,000
Audited Consolidated Fiscal Report (NYSOMH)	\$3,000	\$3,000
Audited Financial Statements of the Times Union Center	\$15,000	\$15,000
Audited Financial Statements of Albany County Nursing Home (Shaker Place)	\$28,000	\$29,000
Total Cost	\$144,000	\$146,000

Estimated Hours

We estimate a total of 650-800 hours will be required to complete the proposed scope of services.

Our Expectations for Invoicing and Payments

Our fees and expenses will be billed on a regular basis, and each invoice is payable upon receipt.



Mandatory Documentation

COUNTY OF ALBANY

PROPOSAL FORM

PROPOSAL IDENTIFICATION:

Title: Technical and Professional Services to provide Auditing Services for Albany County's
Financial Statements, for the Fiscal Years 2020, 2021, and 2022
RFP Number: 2020-106

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

(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:

Paul L. Goetz, Partner

BST & Co. CPAs, LLP

26 Computer Drive West, Albany, New York 12205

Phone: 518-459-6700

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: Technical and Professional Services to provide Auditing Services for Albany County's
Financial Statements, for the Fiscal Years 2020, 2021, and 2022
RFP Number: 2020-106

COMPANY: BST & Co. CPAs, LLP

ADDRESS: 26 Computer Drive West

CITY, STATE, ZIP: Albany, New York 12205


TEL. NO.: 518-459-6700

FAX NO.: 518-459-8492

FEDERAL TAX ID NO.: 14-1442607

REPRESENTATIVE: Paul L. Goetz

E-MAIL: pgoetz@bstco.com

SIGNATURE AND TITLE 

DATE 9/24/2020

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.

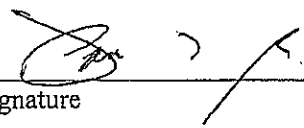
A bid shall not be considered for award nor shall any award be made where (1), (2), and (3) above have not been complied with; provided, however, that in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets 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

9/24/2020

Date


Signature

Partner

Title

BST & Co. 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 Albany) SS.:

On the 24th day of September, 2020 before me personally came Paul L. Goetz, 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 BST Co. CFA, 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.

[Signature]
Notary Public, State of NY

Qualified in Schenectady County

Commission Expires 11/7/23

LINDSEY DENISE BOLTON
Notary Public, State of New York
No. 01B06251059
Qualified in Schenectady County
Commission Expires Nov. 7, 2023

ATTACHMENT "C"
ALBANY COUNTY
VENDOR RESPONSIBILITY QUESTIONNAIRE

1. VENDOR IS: <input type="checkbox"/> PRIME CONTRACTOR			
2. VENDOR'S LEGAL BUSINESS NAME BST & Co. CPAs, LLP		3. IDENTIFICATION NUMBERS a) FEIN # 14-1442607 b) DUNS #	
4. D/B/A – Doing Business As (if applicable) & COUNTY FIELD:		5. WEBSITE ADDRESS (if applicable) www.bstco.com	
6. ADDRESS OF PRIMARY PLACE OF BUSINESS/EXECUTIVE OFFICE 26 Computer Drive West, Albany, New York 12205		7. TELEPHONE NUMBER 518-459-6700	8. FAX NUMBER 518-459-8492
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 Paul L. Goetz Title Partner Telephone Number 518-459-6700 Fax Number 518-459-8492 e-mail pgoetz@bstco.com			
13. LIST ALL OF THE VENDOR'S PRINCIPAL OWNERS.			
a) NAME Ronald L. Guzior	TITLE Managing Partner	b) NAME Paul L. Goetz	TITLE Equity Partner
c) NAME William C. Freitag	TITLE Equity Partner	d) NAME	TITLE
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. See *14.1 below <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
15. ARE THERE ANY INDIVIDUALS NOW SERVING IN A MANAGERIAL OR CONSULTING CAPACITY TO THE VENDOR, INCLUDING PRINCIPAL OWNERS AND OFFICERS, WHO NOW SERVE OR IN THE PAST ONE (1) YEARS HAVE SERVED AS: <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 80%;"> 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> </div> <div style="width: 15%; text-align: right;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div style="width: 80%;"> b) An officer of any political party organization in Albany County, whether paid or unpaid? <i>List each individual's name, business title or consulting capacity and the official political position held with applicable service dates.</i> </div> <div style="width: 15%; text-align: right;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </div> </div>			

*14.1 - Effective 8/15/16, SAXBST LLP (FEIN# 46-4001827) began operating under the name BST & Co. CPAs, LLP.

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>	
a)	<p>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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b)	<p>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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c)	<p>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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
17.	<p>IN THE PAST THREE (3) YEARS, HAS THE VENDOR OR ITS AFFILIATES 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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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 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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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.

ALBANY COUNTY
VENDOR RESPONSIBILITY QUESTIONNAIRE

FEIN # 14-1442607

State of: New York)
) ss:
County of: Albany)

CERTIFICATION:

The undersigned: recognizes that this questionnaire is submitted for the express purpose of assisting the County of Albany in making a determination regarding an award of contract or approval of a subcontract; acknowledges that the County may in its discretion, by means which it may choose, verify the truth and accuracy of all statements made herein; acknowledges that intentional submission of false or misleading information may constitute a felony under Penal Law Section 210.40 or a misdemeanor under Penal Law Section 210.35 or Section 210.45, and may also be punishable by a fine and/or imprisonment of up to five years under 18 USC Section 1001 and may result in contract termination; and states that the information submitted in this questionnaire and any attached pages is true, accurate and complete.

The undersigned certifies that he/she:

- Has not altered the content of the questions in the questionnaire in any manner;
- Has read and understands all of the items contained in the questionnaire and any pages attached by the submitting vendor;
- Has supplied full and complete responses to each item therein to the best of his/her knowledge, information ad belief;
- Is knowledgeable about the submitting vendor's business and operations;
- Understands that Albany County will rely on the information supplied in the questionnaire when entering into a contract with the vendor;
- Is under duty to notify the Albany County Purchasing Division of any material changes to the vendor's responses.

Name of Business BST & Co. CPAs, LLP

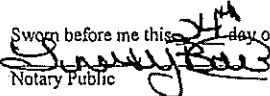
Signature of Owner 

Address 26 Computer Drive West

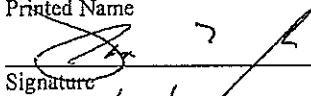
Printed Name of Signatory Paul L. Goetz

City, State, Zip Albany, New York 12205

Title Equity Partner

Sworn before me this 24th day of September 2020

Notary Public

LINDSEY DENISE BOLTON
Notary Public, State of New York
No. 01806251059
Qualified in Schenectady County
Commission Expires Nov. 7, 2023

Paul L. Goetz
Printed Name

Signature
9/24/2020
Date

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.



Signature

Partner

Title

BST & Co. CPAs, LLP

Company Name

9/24/2020
Date



Appendices

*The Remaining Information You Need
to Decide to Partner with BST*



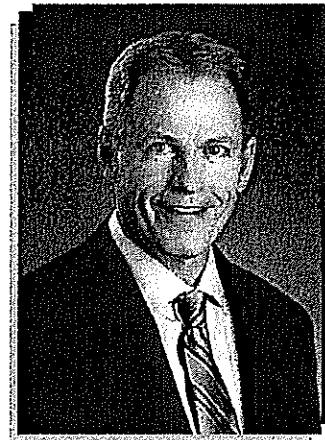
Biographies

Your Team of Experts

Paul L. Goetz, CPA

Partner

For over 30 years, and nine with BST, Paul L. Goetz has partnered with his clients to deliver accounting and audit services. As a member of BST's Governmental Services Group, he has a particular focus in governmental accounting and audit needs and expertise in complex governmental accounting standards and audit requirements. Additionally, he serves as a peer reviewer for the American Institute of Certified Public Accountants.



Born in Rome, Paul now resides in Clifton Park with his wife, daughter, and son. He loves to travel to different courses to play golf and is quite passionate about the New York Yankees and the New York Giants.

"The best part of my profession is getting to work with a multitude of clients. I get to learn about their businesses and goals and then show them how they can achieve them. It's quite rewarding."

EDUCATION

- Siena College – Bachelor of Business Administration, Accounting

MEMBERSHIPS & VOLUNTEERISM

- New York State Society of Certified Public Accountants Member
- American Institute of Certified Public Accountants Member
- Edison Club Treasurer

GET TO KNOW PAUL

- Paul's hidden talents are landscaping and cooking
- His celebrity doppelganger is Dennis Leary
- His daughter got him hooked on the reality show, *Big Brother*
- *Fairly Odd Parents* is his favorite cartoon.
- If you want to get on his good side, he loves strawberry ice cream covered in chocolate sprinkles.



Biographies

Your Team of Experts

Brendan K. Kennedy

Partner

For close to two decades Brendan K. Kennedy has been providing government clients with the accounting and auditing services they need to be more effective, efficient, and remain in compliance.

In addition to assisting his clients with their immediate audit and accounting needs, Brendan is also a frequent speaker with the New York State Government Finance Officers Associates and the New York Conference of Mayors, where he shares his expertise on governmental accounting.



Brendan calls Glenmont home with his wife and two children. Outside of the office, he loves being outdoors and takes every opportunity he can to golf and go camping, where he can kayak, fish, hike and enjoy a good campfire.

"Being an accountant is so rewarding because I am always learning new things that I can use to help my clients. By consistently adding to my existing expertise, I'm able to provide greater service to others."

EDUCATION

- Siena College – Bachelor of Business Administration, Accounting

MEMBERSHIPS & VOLUNTEERISM

- American Institute of Certified Public Accountants Member
- New York Government Finance Officers Association – Board Member and Chairman of the Audit Committee
- New York State Society of Certified Public Accountants Member
- New York Conference of Mayors Member
- Colonie Golf and Country Club Member

GET TO KNOW BRENDAN

- In high school, he was a semi-finalist in a state-wide essay contest titled, "A Life Worth Knowing," where he wrote about Joseph Heller.
- He recently purchased a travel trailer and has been enjoying camping trips around the state of New York.
- If a movie were made about his life, he'd love for Chris Hemsworth (yes, Thor) to star in it. I mean, who wouldn't!



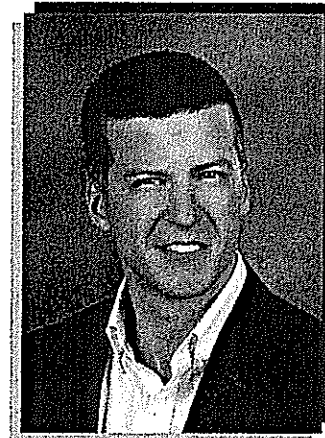
Biographies

Your Team of Experts

Jonathan Gibbs, CPA

Senior Manager

As a Senior Manager with BST's Accounting and Auditing team where he spends most of his time working with those in government and for-profit businesses. He began his career with BST and now with a decade of experience, Jonathan looks beyond the numbers to create meaningful and well-organized financial information from which his clients can make astute and informed strategic decisions for their businesses and organizations.



Jonathan's interest in accounting was sparked in college and has grown into a rewarding career. He is a born and bred son of Saratoga Springs, where he still resides. Outside of the office, he enjoys having a good workout and a great dinner.

"What I love most about what I do is learning about the operations of a variety of industries. I'm then able to take this knowledge and use it to help other clients, which is incredibly rewarding."

EDUCATION

- Bachelor of Business Administration, Accounting, State University of New York College at Oneonta

MEMBERSHIPS & VOLUNTEERISM

- Government Finance Officers Association Member

GET TO KNOW JONATHAN

- His favorite superhero is Batman.
- He loves books by Malcolm Gladwell, Michael Lewis and Ernest Hemingway.
- When he was five, he wanted to be an airline pilot.
- He hates heights.
- His nickname as a child was Glades.



Biographies

Your Team of Experts

Ann DeLucco, CPA

Senior Manager

For close to a decade, Ann DeLucco has been serving the clients of BST. She specializes in audit and financial services, and her primary focus is the not-for-profit sector, as well as government entities. She relishes in the opportunity to face – and overcome – challenges on behalf of her clients and provide them with the best services and advice on a daily basis.

Originally from Delmar, NY, Ann now calls Colonie home with her husband and dog. In her free time, she loves to follow sports, particularly her favorite teams – the New York Yankees and the Green Bay Packers.



"There are so many things I love about what I do. I love that accounting always works. I love that debits always equal credits. I love creating lasting relationships with my clients."

EDUCATION

- Bachelor of Science in Accounting – Fordham University
- Master of Business Administration – Fordham University

MEMBERSHIPS & VOLUNTEERISM

- American Institute of Certified Public Accountants Member

GET TO KNOW ANN

- She knows how to knit.
- Ann met Alex Rodriguez at a drug store when he was buying Chapstick.
- She is a member of a book club.
- She loves any kind of dessert that includes chocolate.
- While she would never go bungee jumping, she has considered sky diving.



Biographies

Your Team of Experts

Jeremy A. DeBarr, CPA *Senior Associate*

Jeremy joined BST & Co. CPAs, LLP in 2015. He graduated from the State University of New York at Albany with a Bachelor's Degree in Accounting. Jeremy works on a wide range of governmental engagements.



Michael R. Evans *Senior Associate*

Mike joined BST & Co. CPAs, LLP in 2017. He graduated from the College of Saint Rose with Bachelor's and Master's Degrees in Accounting. Mike works on a variety of governmental and not-for-profit engagements.



Margaret Fleming *Senior Associate*

Maggie joined BST & Co. CPAs, LLP in 2018. She graduated from the State University of New York at Plattsburg with a Bachelor's Degree in Accounting and Business Administration. Maggie works on a wide range of engagements, including government and not-for-profit industries.



Lorin A. Marra, CPA *Senior Associate*

Lorin joined BST & Co. CPAs, LLP in 2017. She graduated from Siena College with Bachelor's and Master's Degrees in Accounting. Lorin has experience with a variety of engagements, including government and commercial entities.





Peer Review



Certified Public Accountants

3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736
412/885-5045
Fax 412/885-4870
www.gbacpa.com

Report on the Firm's System of Quality Control

February 23, 2018

To the Partners of BST & Co. CPAs, LLP and
the National Peer Review Committee of the American Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of BST & Co. CPAs, LLP (the firm) in effect for the year ended August 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



Peer Review

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of BST & Co. CPAs, LLP in effect for the year ended August 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. BST & Co. CPAs, LLP has received a peer review rating of pass.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA



Affirmations

We provide the following affirmations:

1. BST is registered and licensed to practice in the State of New York as Certified Public Accountants and does not have a record of substandard audit work.
2. All participants in the County's engagement meet the required continuing professional education requirements of auditing standards generally accepted in the United States of America as defined by the American Institute of Certified Public Accountants.
3. A copy of our most recent Peer Review Letter is attached to this proposal.
4. All client lists and references listed in this proposal are confidential and considered a trade secret of BST. They may not be discussed or shared with any outside parties.



Independence

BST affirms that no officer or employee of the Firm is directly or indirectly a party to, or in any other manner interested financially or otherwise, in this RFP.

BST maintains and monitors independence as follows:

- Prior to accepting any new engagement, BST does an independence check with all its professional and technical employees in addition to routine, annual independence checks.
- BST's professional and technical employees are advised of our policies during the orientation process and are reminded annually as a part of monitoring compliance with such policies.
- BST emphasizes independence and other ethical considerations in our training programs which start at the time of employment. We require periodic independence and ethics training for all professional employees, which include BST's independence and ethics policies and the independence and ethics requirements of all applicable regulators.



Firm Overview

Focused on Client Success from Start to Finish

Helping Clients Reach Their Goals for 75 Years

Serving clients since 1944, BST is one of the largest regional certified public accounting and consulting firms in upstate New York, with office locations in Albany and New York.

We are committed to providing exemplary services and actionable business advice that allows you to proactively plan for your tax and audit requirements, make the most of your resources, and operate at peak efficiency. At BST, we are honored by your trust and invested in growing your organization, designing customized plans for the future, and turning your goals (even the lofty ones) into a reality.

With a commitment to delivering exceptional service, we cater to a select group that includes government organizations, as well as those in real estate, construction, manufacturing and distribution, employee benefits, retail, medical, professional services, and government. With a broad portfolio of accounting, auditing, tax, consulting, and wealth management services, as well as valuation, forensic accounting, and litigation support, we can provide a full range of services built around your organization's needs.

Our Promise to You

Clear and regular communication is the foundation of any great relationship. By listening attentively and working proactively with you, we can better understand your needs and deliver meaningful solutions that exceed your expectations.

Our ultimate mission is your success. We accomplish this by cultivating a close, long-term relationship with every client and managing your finances as if they were our own. We pledge to always provide:

- Professionals who are highly skilled in your niche, so you never have to worry if they understand what you do or need;
- Consistent communications with your management team throughout the year so you are never left wondering whether your work is getting done;
- Experts who bring forward-looking methods of planning and savings, so you know we are thinking about the future as well as the past;
- Prompt and responsive service so you know that your needs will be met with a sense of urgency and attention that you desire and deserve.



Firm Overview

Focused on Client Success from Start to Finish

When it boils down to it, our goals are met if yours are exceeded. Our promise to you is that we will employ all that we are able to help you reach the pinnacle of what your organization is capable of achieving.

Qualified to Meet Your Needs

For over seven decades, we've worked to build a firm comprised of the greatest minds in the profession and to give them access to the top resources available. Through the years, as the industries we serve – as well as the laws that apply to them – became more complex, we've worked diligently to always stay up-to-date and kept pace with the changes, ensuring our clients remain ahead of the curve.

Our Government Service Group is one of the best in New York, taking pride in going above and beyond to understand the ever-changing needs and requirements of the industry. We offer a wide range of services from traditional auditing, accounting, and financial consulting to highly specialized services unique to non-profits. The BST service team, as further detailed later in this proposal, is comprised of experts and financial specialists with a deep understanding of government organizations.

Independence

Providing the highest quality of services also requires that we are cognizant of remaining independent as well. To ensure that we meet or exceed independence requirements, we:

- Complete a thorough independence check with all professional and technical employees prior to accepting any new engagement.
- Advise all employees of our policies during the orientation process and retrain them annually as a part of our compliance monitoring process.
- Emphasize independence and other ethical considerations with selected training programs, particularly for new hires.
- Require periodic training for all professional employees that covers our independence and ethics policies and the requirements of all applicable regulators.

Our Government Service Group is one of the best in New York, taking pride in going above and beyond to understand the ever-changing needs and requirements of the industry.



Value-Added Services

Here to Meet Your Needs Beyond Audit

On-Call Assistance in Tax Matters

Because of the complex and rapidly changing nature of today's Internal Revenue Code, we do our best to respond quickly to any and all tax questions. BST tax partners are available to respond to issues and inquiries as well as conduct research and offer advice on these matters. Additionally, we can draw upon the specialized tax services (federal, state, and local) of RSM and Alliance members throughout the U.S. and internationally as needs arise.

Virtual Accounting Services (VAS)

VAS provides best-in-class technology solutions that are customized, scalable, and offer real-time data and information that deliver actionable insights. We create the right mix of professional services that will supplement existing staff or act as your entire finance infrastructure. Through our Modern CFO Services, VAS can provide consultation services directly to the decision maker; you have a partner with whom to discuss big-picture growth strategy, help to analyze decisions, assist in creating budgets, help manage taxes, and provide the support you seek to grow. Stop working in your business and get back to working on your business!

Retirement Plan & Consulting (TPA) Services

BST's dedicated team of retirement plan professionals brings extensive experience, specialized education, and expert level certification in the field of retirement plan services to help design, establish, guide, and monitor all aspects of your retirement related employee benefits. We provide Third Party Administration and Consulting Services for retirement plans including 401(k), 403(b), 457(b), Profit Sharing, Defined Benefit, Cash Balance, Money Purchase, ESOPs, and Prevailing Wage plans.

Human Resources Consulting and Management

Northeast HR for Hire, a subsidiary of BST, is a full-service solution to your human resources needs. We focus on operational, management, and human resources consulting for small and medium-sized organizations, functioning as a fractional or full-time human resources department. By anticipating, analyzing, and responding to your human resources issues, we give you the freedom to concentrate on building a successful government.



Value-Added Services

Here to Meet Your Needs Beyond Audit

Outsourced Accounting Services

CFO for Hire, a subsidiary of BST, is a scalable, cost effective outsourced accounting solution that can fit your organization's unique financial needs. From bookkeeping to CFO level services, we assemble a custom team of financial experts that can handle your day to day bookkeeping or long-term accounting needs; our goal is to provide you with timely, consistent, and accurate financial reporting.

Valuation, Forensic & Litigation Services

Our professionals are recognized as some of the most respected and renowned in the industry. Drawing upon our expertise of accounting, audit and tax, we can help clients tackle the organizational and financial risks associated with disputes and fraud and create effective and efficient solutions to a wide range of dispute resolution matters including business valuation, economic damage analysis, insurance claim services, forensic accounting and fraud, domestic relations services and divorce tools and information.

Employee Benefit Plans

At BST, our approach to developing a strong Employee Benefit Plan strategy centers around planning. By being intimately involved in your government and asking probing questions, we are able to advise you of Employee Benefit Plan savings opportunities and moves you can make throughout the year, so that it's more of a formality and a low-stress event because you've maximized your opportunities and there are no surprises. Because we are structured around industries of specialization, we have Employee Benefit Plan experts fluent in the nuances of the laws as they relate to the industries we service.



Giving Back

Creating a Culture of Benevolence & Gratitude

At BST, we don't just talk about giving back, we work every day to foster a truly charitable culture. Helping those in need and leaving the world in a better place should be the goal of everyone! We work hard to ensure this philosophy shines through in the work we do for our clients as well in how we support our local communities.

As an active part of the Capital Region for 75 years, we take great pride in this place we call home and the investments we have made toward its growth and prosperity. We give in many ways, including donations, sponsorships, board and committee service, and volunteerism, always working to create and support an environment where teamwork is encouraged, work-life balance is achieved, and everyone is encouraged to dedicate significant time and resources towards making a difference.



BST Day of Service

Every year, we take a full day as a firm to give back to the community we love so much by volunteering at local organizations. During recent Days of Service, we supported:

- Boys & Girls Clubs of Albany: Landscaping and making tie-dyed t-shirts with club members
- St. Anne Institute: Painting outdoor picnic tables and gazebos
- Vanderheyden Hall: Cleaning classrooms and lockers

	Average Rating
Drescher & Malecki	4.28
RBT	3.65
EFPR Group	4.20
BST & Co.	4.73
Bonadio Group	4.15

RFP #2020-106: Auditing Services

Proposal Rating Worksheet

Reviewer: Ransom Moore

	Weight	Drescher & Malecki		RBT		EFPR Group		BST		Bonadio Group	
		Rate	Score	Rate	Score	Rate	Score	Rate	Score	Rate	Score
Proposer's comprehension of the required (work) Scope of Services	15%	5	0.75	5	0.75	5	0.75	5	0.75	5	0.75
Prior experience in similar projects	15%	5	0.75	4	0.6	4	0.6	5	0.75	5	0.75
Familiarity to Albany County's accounting processes and procedures	15%	3	0.45	3	0.45	3	0.45	5	0.75	3	0.45
Proposer's demonstrated capabilities (equipment, financial solvency, location)	15%	5	0.75	5	0.75	5	0.75	5	0.75	5	0.75
Total proposed price	15%	5	0.75	1	0.15	5	0.75	4	0.6	1	0.15
Professional Qualifications	10%	5	0.5	5	0.5	5	0.5	5	0.5	5	0.5
Client References	5%	5	0.25	4	0.2	5	0.25	5	0.25	5	0.25
Completeness of Proposal	5%	5	0.25	5	0.25	5	0.25	5	0.25	5	0.25
Staffing- (Evaluation of Employees' Resumes)	5%	4	0.2	5	0.25	5	0.25	5	0.25	5	0.25
TOTALS:			4.65		3.90		4.55		4.85		4.10

RFP #2020-106: Auditing Services

Proposal Rating Worksheet

Reviewer: Michael McNeff

	Weight	Drescher & Malecki		RBT		EFPR Group		BST		Bonadio Group	
		Rate	Score	Rate	Score	Rate	Score	Rate	Score	Rate	Score
Proposer's comprehension of the required (work) Scope of Services	15%	5	0.75	4	0.6	3	0.45	5	0.75	5	0.75
Prior experience in similar projects	15%	4	0.6	3	0.45	3	0.45	5	0.75	5	0.75
Familiarity to Albany County's accounting processes and procedures	15%	3	0.45	3	0.45	3	0.45	5	0.75	3	0.45
Proposer's demonstrated capabilities (equipment, financial solvency, location)	15%	3	0.45	3	0.45	4	0.6	5	0.75	4	0.6
Total proposed price	15%	5	0.75	2	0.3	4	0.6	3	0.45	1	0.15
Professional Qualifications	10%	3	0.3	3	0.3	4	0.4	4	0.4	5	0.5
Client References	5%	3	0.15	3	0.15	3	0.15	4	0.2	5	0.25
Completeness of Proposal	5%	3	0.15	3	0.15	4	0.2	5	0.25	5	0.25
Staffing- (Evaluation of Employees' Resumes)	5%	4	0.2	3	0.15	4	0.2	4	0.2	5	0.25
TOTALS:			3.80		3.00		3.50		4.50		3.95

RFP #2020-106: Auditing Services

Proposal Rating Worksheet

Reviewer: Chip Dott

	Weight	Drescher & Malecki		RBT		EFPR Group		BST		Bonadio Group	
		Rate	Score	Rate	Score	Rate	Score	Rate	Score	Rate	Score
Proposer's comprehension of the required (work) Scope of Services	15%	5	0.75	5	0.75	5	0.75	5	0.75	5	0.75
Prior experience in similar projects	15%	4	0.6	4	0.6	4	0.6	5	0.75	5	0.75
Familiarity to Albany County's accounting processes and procedures	15%	3	0.45	3	0.45	3	0.45	5	0.75	3	0.45
Proposer's demonstrated capabilities (equipment, financial solvency, location)	15%	4	0.6	4	0.6	5	0.75	5	0.75	5	0.75
Total proposed price	15%	5	0.75	3	0.45	5	0.75	4	0.6	3	0.45
Professional Qualifications	10%	5	0.5	5	0.5	5	0.5	5	0.5	5	0.5
Client References	5%	5	0.25	4	0.2	5	0.25	5	0.25	5	0.25
Completeness of Proposal	5%	5	0.25	5	0.25	5	0.25	5	0.25	5	0.25
Staffing- (Evaluation of Employees' Resumes)	5%	5	0.25	5	0.25	5	0.25	5	0.25	5	0.25
TOTALS:			4.40		4.05		4.55		4.85		4.40



DANIEL P. McCOY
COUNTY EXECUTIVE

COUNTY OF ALBANY
DEPARTMENT OF GENERAL SERVICES
PURCHASING DIVISION
112 STATE STREET, ROOM 1000
ALBANY, NEW YORK 12207-2021
(518) 447-7140 - FAX (518) 447-5588

DAVID M. LATINA
COMMISSIONER OF GENERAL SERVICES

KAREN A. STORM
PURCHASING AGENT

MEMORANDUM

TO: Susan A. Rizzo
Albany County Comptroller

FROM: Karen Storm *[Signature]*
Purchasing Agent

DATE: October 7, 2020

RE: RFP #2020-106 Auditing Services

I am in receipt of your recommendation to award the aforementioned Request for Proposals to BST & Co. in the amount of \$423,000.00.

I have reviewed your scoring sheets and believe that you have performed a thorough evaluation of the proposal(s) submitted. I have no objection to the selection of BST & Co. for an award.

Please obtain the necessary contract approval of the County Legislature, so that we may issue a Notice of Award to the successful proposer.

RESOLUTION NO. 507

**AUTHORIZING AN AGREEMENT WITH SAXBST LLP FOR
INDEPENDENT AUDITING SERVICES**

Introduced: 12/7/15

By: Audit and Finance Committee:

WHEREAS, Albany County is required by law to provide yearly independent audits to New York State, and

WHEREAS, The Albany County Purchasing Agent in cooperation with the County Comptroller issued a Request for Proposals (RFP) for such services, and

WHEREAS, The Comptroller's Office has reviewed the qualifications and proposals of six firms responding to the RFP and recommended awarding the contract to SaxBST LLP as offering the best value for the County, and

WHEREAS, SaxBST LLP, submitted a \$409,500 quote for auditing services for 2015, 2016 and 2017 fiscal years, now, therefore be it

RESOLVED, By the Albany County Legislature that the County Executive is authorized to enter into an agreement with SaxBST LLP, 26 Computer Dr. West, Albany, NY 12205 for three years, with two one-year options to renew, regarding performance of financial audit services in accordance with the submitted proposal for the 2015, 2016 and 2017 fiscal years, and, be it further

RESOLVED, That the agreement shall indicate that the fees for the auditing services shall not exceed the following amounts: \$134,000 for auditing 2015 records; \$136,500 for auditing 2016 records and \$139,000 for auditing records for the 2017 fiscal year, and, be it further

RESOLVED, That the County Attorney is authorized to approve said agreement as to form and content, and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.

Adopted by unanimous vote. 12/7/15