



Office of the District Attorney  
County of Westchester

MEMORANDUM

**OnBase: 113846**

DATE: June 2, 2026

TO: HONORABLE MEMBERS  
BOARD OF ACQUISITION AND CONTRACT

FROM: SUSAN CACACE  
DISTRICT ATTORNEY

RE: **RESOLUTION TO EXEMPT FROM THE WESTCHESTER COUNTY PROCUREMENT POLICY AND PROCEDURES, PURSUANT TO SECTION 3(A)(XXI) THEREOF, THE PROCUREMENT OF AN AGREEMENT WITH HKA GLOBAL, LLC, FOR THE PROVISION OF TAX FRAUD INVESTIGATIONS AS PART OF THE OFFICE OF THE DISTRICT ATTORNEY'S OPERATION OF THE NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES CRIMES AGAINST REVENUE PROGRAM, FOR A TERM COMMENCING RETROACTIVELY ON JANUARY 1, 2026 AND CONTINUING THROUGH DECEMBER 31, 2026.**

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Authority is respectfully requested from your Honorable Board to exempt from the Westchester County Procurement Policy and Procedures (the "Policy"), pursuant to Section 3(a)(xxi) thereof, the procurement of an agreement (the "Agreement") with HKA Global, LLC ("HKA"), for the provision of tax fraud investigations (the "Services") as part of the Office of the District Attorney's (the "DA's Office") operation of the New York State Division of Criminal Justice Services Crimes Against Revenue Program ("CARP Program"), for a term commencing retroactively on January 1, 2026 and continuing through December 31, 2026. In consideration for the Services, the County of Westchester (the "County"), acting by and through the DA's Office, will pay HKA an amount not to exceed \$75,000.00, payable at the rate of \$300.00 per hour, inclusive of expenses, and subject to appropriations.

Ordinarily under Section 5(b) of the Policy, the County, "for a procurement of goods or services reasonably expected to cost \$150,000.00 or less, but at least \$35,000.01," is required to solicit written quotations from no fewer than three (3) persons customarily providing such goods or services and, if deemed appropriate, to inquire as to the qualifications and experience of such persons. However, HKA, has been working on highly confidential and complex financial cases within the DA's Office for the past year. These cases and investigations are long-term in nature and require knowledge of the transactions, accounts, and people involved. In their capacity as forensic accountants, HKA has worked closely with the attorneys assigned to these cases and has prepared schedules and summaries to assist them as they prepare for arrest, grand jury, and trial. HKA also draws conclusions and make connections from voluminous materials and independent research they perform for testimony and presentation to both Grand and Petit Jury in pending investigations. Utilizing any other vendor for these services would result in a loss of continuity of

the work that has already been performed for the DA's Office, resulting in a major setback to those cases being or yet to be prosecuted, and, therefore, would not be in the best interests of the County.

Pursuant to Section 3(a)(xxi), the Policy is not applicable to any procurement for which your Honorable Board determines, by resolution passed prior to commencing such procurement, that compliance with the Policy would not be in the best interests of the County. For the reasons set forth above, it is proposed that the best interests of the County would be served by exempting the procurement of this Agreement from the Policy.

SC/JC/mcz  
Attachment

APPROVED BOARD OF ACQUISITION & CONTRACT - 06/11/2026 - RAYMOND SCULKY, SECRETARY

**RESOLUTION**

Upon a communication from Susan Cacace, District Attorney, be it hereby:

**RESOLVED**, that pursuant to Section 3(a)(xxi) of the Westchester County Procurement Policy and Procedures, it is hereby determined that application of the procedural requirements contained therein, including the necessity of soliciting written price quotations, is neither cost effective nor expedient and accordingly, not in the best interests of the County of Westchester in connection with the procurement of an agreement with HKA Global, LLC, for the provision of tax fraud investigations as part of the Office of the District Attorney's operation of the New York State Division of Criminal Justice Services Crimes Against Revenue Program, for a term commencing retroactively on January 1, 2026 and continuing through December 31, 2026.

APPROVED BOARD OF ACQUISITION & CONTRACT - 06/11/2026 - RAYMOND SCULKA SECRETARY