



Office of the District Attorney
County of Westchester

MEMORANDUM

OnBase: 113845

DATE: June 2, 2026

TO: HONORABLE MEMBERS
BOARD OF ACQUISITION AND CONTRACT

FROM: SUSAN CACACE
DISTRICT ATTORNEY

RE: AUTHORITY FOR THE COUNTY OF WESTCHESTER TO:

1.) ENTER INTO AN AGREEMENT WITH THE NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES TO ACCEPT A GRANT IN AN AMOUNT NOT TO EXCEED \$292,333.00 IN STATE FUNDS, WITH THE COUNTY CONTRIBUTING \$125,040.00 IN COUNTY MATCHING FUNDS, FOR THE OFFICE OF THE DISTRICT ATTORNEY TO OPERATE THE CRIMES AGAINST REVENUE PROGRAM, FOR A TERM COMMENCING RETROACTIVELY ON JANUARY 1, 2026 AND CONTINUING THROUGH DECEMBER 31, 2026; AND

2.) ENTER INTO AN AGREEMENT WITH HKA GLOBAL, LLC TO CONDUCT TAX FRAUD INVESTIGATIONS AS PART OF THE CARP PROGRAM, FOR A TERM COMMENCING RETROACTIVELY ON JANUARY 1, 2026 AND CONTINUING THROUGH DECEMBER 31, 2026, FOR AN AMOUNT NOT TO EXCEED \$75,000.00.

Authority is respectfully requested from your Honorable Board for the County of Westchester (the "County"), acting by and through the Office of the District Attorney (the "DA's Office"), to enter into an agreement (the "Grant Agreement") with the New York State Division of Criminal Justice Services ("DCJS") to accept a grant in an amount not to exceed \$292,333.00 in State funds, with the County contributing \$125,040.00 in County matching funds, for the DA's Office to operate the Crimes Against Revenue Program (the "CARP Program"), for a term commencing retroactively on January 1, 2026 and continuing through December 31, 2026.

Authority is also sought for the County, acting by and through the DA's Office, to enter into an agreement (the "Consultant Agreement") with HKA Global, LLC ("HKA") to conduct tax fraud investigations as part of the CARP Program, for a term commencing retroactively on January 1, 2026 and continuing through December 31, 2026, for an amount not to exceed \$75,000.00, payable at the rate of \$300.00 per hour, inclusive of expenses, and subject to appropriations.

The goals and objectives of the Grant Agreement and Consultant Agreement are to investigate and prosecute those who violate tax laws, reclaim lost revenue, and increase voluntary compliance with applicable laws.

The proposed Grant Agreement and Consultant Agreement will serve a public purpose in terms of fiscal benefits for the County by reclaiming lost revenue for the County and increasing voluntary compliance with applicable tax laws.

The goals and objectives of the Grant Agreement and Consultant Agreement will be monitored by the DA's Office for compliance with the grant requirements. The DA's Office will submit quarterly progress reports to DCJS for its review and approval.

Pursuant to the Grant Agreement, the County, as the Contractor, will be required to indemnify DCJS as follows:

"The Contractor shall be solely responsible and answerable in damages for all accidents, incidents, and/or injuries to persons (including death) or property arising out of or related to the services to be rendered by the Contractor or its subcontractors pursuant to this Contract. The Contractor shall indemnify and hold harmless the State and its officers and employees from claims, suits, actions, damages, and cost of every nature arising out of the provision of services pursuant to the Contract."

I certify that the DA's Office: a) has copies of, or access to, all applicable laws, rules, regulations, grant applications, and grant agreements (including any master grant agreement), as well as any other guidance or instructions received from the agency making the grant (the "Grant Terms"); b) has reviewed the Grant Terms; c) is aware of and understands all of the Grant Terms; and d) can and will comply with all of the Grant Terms.

The Grant Agreement with DCJS is not a procurement of goods or services and, as such, is not subject to the County Procurement Policy and Procedures (the "Policy"). Authority to exempt the Consultant Agreement from the requirements of the Policy, pursuant to Section 3(a)(xxi) thereof, has been submitted for your Honorable Board's consideration via a separate Resolution of even date herewith.

Accordingly, I respectfully recommend your Honorable Board's approval of the attached Resolution.

SC/JC/mcz
Attachment

RESOLUTION

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

RESOLVED, that the County of Westchester (the "County"), acting by and through the Office of the District Attorney (the "DA's Office"), is hereby authorized to:

1.) enter into an agreement (the "Grant Agreement") with the New York State Division of Criminal Justice Services ("DCJS") to accept a grant in an amount not to exceed \$292,333.00 in State funds, for the DA's Office to operate the Crimes Against Revenue Program (the "CARP Program"), for a term commencing retroactively on January 1, 2026 and continuing through December 31, 2026; and

2.) enter into an agreement (the "Consultant Agreement") with HKA Global, LLC ("HKA") to conduct tax fraud investigations as part of the CARP Program, for a term commencing retroactively on January 1, 2026 and continuing through December 31, 2026, for an amount not to exceed \$75,000.00, payable at the rate of \$300.00 per hour, inclusive of expenses; and be it further

RESOLVED, that, pursuant to the terms of the Grant Agreement, the County shall be required to contribute \$125,040.00 in matching funds towards the cost of the CARP Program; and be it further

RESOLVED, that the County, as the Contractor, is authorized to indemnify DCJS in the Grant Agreement as follows:

"The Contractor shall be solely responsible and answerable in damages for all accidents, incidents, and/or injuries to persons (including death) or property arising out of or related to the services to be rendered by the Contractor or its subcontractors pursuant to this Contract. The Contractor shall indemnify and hold harmless the State and its officers and employees from claims, suits, actions, damages, and cost of every nature arising out of the provision of services pursuant to the Contract."

RESOLVED, that the Consultant Agreement is subject to County appropriations; and be it further

RESOLVED, that the Consultant Agreement is also subject to further financial analysis of the impact of any New York State Budget (the "State Budget") proposed and adopted during the term of this Consultant Agreement. The County shall retain the right, upon the occurrence of any release by the Governor of a proposed State Budget and/or the adoption of a State Budget or any amendments thereto, and for a reasonable period of time after such release(s) or adoption(s), to conduct an analysis of the impacts of any such State Budget on County finances. After such analysis, the County shall retain the right to either terminate this Consultant Agreement or to renegotiate the amounts and rates approved herein. If the County subsequently offers to pay a reduced amount to HKA, then HKA shall have the

right to terminate this Consultant Agreement upon reasonable prior written notice; and be it further

RESOLVED, that the District Attorney or his/her duly authorized designee is authorized and empowered to execute and deliver all instruments and to take any and all actions necessary or appropriate to effectuate the purposes hereof.

Account to be charged/credited

Fund	Dept	Major Program & Program & Phase or Unit	Object/Sub Object	Trust Account	Dollars
263	37	B740	9854	T740	\$292,333
101	37	0010	4912		\$125,040
263	37	B740	4380	T740	\$75,000

Budget Funding Year(s) 2026 Start Date 01/01/26 End Date 12/31/26

(must match resolution)

Funding Source

Tax Dollars \$125,040

State Aid: \$292,333.00

\$417,373

Federal Aid: _____

(must match resolution)

Other _____

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