



Kenneth W. Jenkins
County Executive

Department of Social Services

Leonard G. Townes
Commissioner

112510

DATE: November 19, 2025

TO: Honorable Board of Acquisition and Contract

FROM: Leonard G. Townes
Commissioner, Department of Social Services

SUBJECT: Authority to enter into an agreement with Diamond Kerbis CPA's P.C., pursuant to which it will provide audit services to audit entities that provide or propose to provide personal care services to recipients of Medicaid, for an amount not to exceed \$464,963 for a term from January 1, 2026 through December 31, 2026, with the County having the sole option to extend the term of the agreement for up to four (4) one (1) year periods.

Authority is requested for the County of Westchester (the "County") to enter into an agreement (DSS7000-26, "Agreement") with Diamond Kerbis CPA's P.C. ("Diamond Kerbis"), pursuant to which Diamond Kerbis will provide audit services to audit entities that provide and propose to provide personal care services ("PCS Services") to recipients of Medicaid (the "Audit Services"), for an amount not to exceed \$464,963, payable pursuant to an approved budget, for an initial term from January 1, 2026 through December 31, 2026, with the County having the sole option to extend the term of the agreement for up to four (4) one (1) year periods thereafter, for the following not-to-exceed amounts for services rendered during each one (1) year period:

1st year option period (1/1/27-12/31/27): \$479,262
2nd year option period (1/1/28-12/31/28): \$493,563
3rd year option period (1/1/29-12/31/29): \$508,370
4th year option period (1/1/30-12/31/30): \$523,730

Under Part 505.14(c)(9) of Title 18 of New York's Codes Rules and Regulations, the County is required, inter alia, to "have a plan to monitor and audit the delivery of personal care services provided pursuant to its contracts or other written agreements with provider agencies". Accordingly, on July 15, 2025 the County, acting by and through the Department of Social Services (the "Department"), issued a request for

proposals that solicited proposals from providers to provide the Audit Services ("RFP"). In response to the RFP, the Department received several proposals. The Department had several individuals review the proposals and evaluate them based upon the evaluation criteria specified in the RFP. It was ultimately determined that the proposal from Diamond Kerbis satisfied all of the evaluation criteria required in the RFP and was the one most suited to provide the work in question. Further, the Department conducted an analysis of the cost proposal from Diamond Kerbis and found that it is reasonable, and further negotiated a 5% discount to Diamond Kerbis' original submission. Based on the Department's review of the proposal from Diamond Kerbis and Diamond Kerbis' performance under previous contracts with the County, the Department is satisfied that it is a responsible provider for the Audit Services.

The Agreement will serve a public purpose by providing the County with the Audit Services, which are necessary to audit current and prospective providers of PCS Services.

The goal and objective of the Agreement is to provide the County with the Audit Services which are necessary to audit current and prospective providers of PCS Services.

The goal and objective of the Agreement is in the best interests of the County in terms of fiscal responsibility as the Audit Services will enable the County to both analyze the expenditures of current providers and evaluate prospective providers, thereby assisting to ensure that the providers that provide PCS and/or CDPAP Services are operating properly and are financially stable.

The goal and objective of the Agreement will be tracked and monitored by the staff of the Department.

I respectfully recommend the adoption of the attached Resolution.

LGT

RESOLUTION

Upon a communication from the Commissioner of Social Services, be it hereby

RESOLVED, that the County of Westchester (the "County") is hereby authorized to enter into an agreement (DSS7000-26, "Agreement") with Diamond Kerbis CPA's P.C. ("Diamond Kerbis"), pursuant to which Diamond Kerbis will provide audit services to audit entities that provide and propose to provide personal care services to recipients of Medicaid, for an amount not to exceed \$464,963 payable pursuant to an approved budget, for an initial term from January 1, 2026 through December 31, 2026, with the County having the sole option to extend the term of the agreement for up to four (4) one (1) year periods, for the following not-to-exceed amounts for services rendered during each one (1) year period:

1st year option period (1/1/27-12/31/27): \$479,262
2nd year option period (1/1/28-12/31/28): \$493,563
3rd year option period (1/1/29-12/31/29): \$508,370
4th year option period (1/1/30-12/31/30): \$523,730

; and be it further

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

RESOLVED, that this 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 the 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 Agreement or to renegotiate the amounts and rates approved herein. If the County subsequently offers to pay a reduced amount to the Contractor, then the Contractor shall have the right to terminate this Agreement upon reasonable prior written notice; and be it further

RESOLVED, that the County Executive or his duly authorized designee is hereby authorized to execute any documents and take any actions reasonably necessary and appropriate to effectuate the purposes herein.

1. Account to be Charged/Credited:

Fund	Dept.	Major Program, Program & Phase Or Unit	Object/ Sub- Object	Trust Account	Dollars
101	22	8900	5650		\$464,963

2. Budget Funding Year(s):

Start Date: 1/1/2026

End Date: 12/31/2026

(must match resolution)

3. Funding Source:

Federal	50%	CFDA#(s)	93.778		
State	50%	State ID#(s)			
Operating/ Tax Levy	%				
Capital	%				

4. Total NTE: \$464,963

(must match resolution)