



George Latimer
County Executive

Department of Finance

Karin Hablow
Commissioner

Onbase #109874

DATE: October 24, 2024

TO: Board of Acquisition and Contract

FROM: Karin E. Hablow
Commissioner, Department of Finance

SUBJECT: Authority for the County of Westchester to amend its existing agreement with Mitchell & Titus, LLP, for accounting review and agreed upon procedure services, in order for the County to exercise the first of two options to extend the term of the agreement for a period of two (2) years, for an annual amount not to exceed \$50,000.00.

On March 24, 2022, your Honorable Board authorized the County of Westchester (the "County"), acting by and through its Department of Finance ("Department") to enter into an agreement ("Agreement") with Mitchell & Titus, LLP ("Mitchell & Titus"), for accounting review and agreed upon procedure services, for an initial term commencing on April 1, 2022 and expiring on December 31, 2024 (the "Initial Term"), with the County having the option to renew the term of the Agreement for up to two (2) additional two-year periods thereafter. The Agreement was for an aggregate not-to-exceed amount of \$150,000.00 for the Initial Term. The Agreement was subsequently executed.

Mitchell & Titus has been performing satisfactorily under the Agreement, and the Department desires to exercise the first (1st) of its two (2) options under the Agreement to extend the Initial Term thereof by an additional period of two years, commencing on January 1, 2025 and expiring on December 31, 2026.

Accordingly, authority is hereby requested from your Honorable Board to authorize the County to amend the Agreement, in order for the County to exercise the first (1st) of its two (2) options to extend the Initial Term thereof for a period of two years, commencing on January 1, 2025 and expiring on December 31, 2026 ("First Extended Term"). For the services to be

rendered by Mitchell & Titus during the First Extended Term, Mitchell & Titus shall be paid at the proposed hourly rates set forth in Schedule "A" attached to the proposed resolution, in an annual amount not-to-exceed \$50,000.00, bringing the total aggregate amount under the Agreement to \$250,000.

The scope of services to be performed by Mitchell & Titus under the First Extended Term include, among other things, accounting review and agreed upon services for the First Extended Term will cover fiscal years ending December 31, 2024 and 2025. Payment for such services will be effected in the calendar year of the First Extended Term when such services were rendered with respect to the immediately preceding audited year ending on December 31, 2024 and 2025.

Except as specifically amended hereby, all other terms and conditions of the Agreement shall remain in full force and effect.

The proposed amendment will serve a public purpose by ensuring that the County will continue to have access to professional accounting review and agreed upon services from an experienced public accounting firm that will provide necessary multi-disciplinary accounting review and agreed upon services to various County departments.

The goal and objective of the proposed amendment is to ensure that the County will continue to have access to professional accounting review and agreed upon services from an experienced public accounting firm that will provide necessary multi-disciplinary accounting review and agreed upon services to various County departments.

The goal and objective of the proposed amendment is in the best interests of the County in terms of fiscal responsibility, as said multi-disciplinary accounting review and agreed upon services are to be conducted with the intent of confirming compliance with the appropriate County, State and Federal policies, rules, regulations, laws and agreements, and determining the financial integrity, economy, efficiency and effectiveness of a variety of County operations.

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

I respectfully recommend approval of the attached resolution.

KEH/cmc

RESOLUTION

Upon a communication from the Acting Commissioner of the Department of Finance, be it hereby:

RESOLVED, that the County of Westchester (the “County”) is hereby authorized to amend the existing agreement (“Agreement”) with Mitchell & Titus, LLP (“Mitchell & Titus”), for the provision of accounting review and agreed upon procedure services, for an initial term commencing on April 1, 2022 and expiring on December 31, 2024, for an amount not-to-exceed \$150,000.00, with the County having two (2) options to extend the initial term for two-year terms, in order for the County to exercise the first (1st) of its two (2) options under the Agreement to extend the initial term for a period of two years, commencing on January 1, 2025 and terminating on December 31, 2026 (“First Extended Term”); and be it further

RESOLVED, that for the services to be rendered by Mitchell & Titus during the First Extended Term, Mitchell & Titus shall be paid at the hourly rates set forth in Schedule “A” attached hereto and made a part hereof, in an annual amount not-to-exceed \$50,000.00; and be it further

RESOLVED, that except as specifically amended hereby, all other terms and conditions of the Agreement shall remain in full force and effect.

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

RESOLVED, that the Agreement, as amended, 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 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 Mitchell & Titus, then Mitchell & Titus 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 of this Resolution.

Account to be
Charged/Credited

Fund	Dept	Major Program, Program & Phase Or Unit	Object/ Sub- Object	Trust Account	Dollars
various		Fiscal 2025	various		\$50,000.00
various		Fiscal 2026	various		\$50,000.00

Budget Funding Year(s): 2025-2026 Start Date: 01/01/2025 End Date: 12/31/2026
(must match resolution)

Funding Source Tax Dollars: \$100,000.00
\$100,000.00 State Aid: _____
(must match resolution) Federal Aid: _____
Other: _____

APPROVED BOARD OF ACQUISITION & CONTRACT - 11/20/2024 - RAYMOND SCULKY, SECRETARY

SCHEDULE "A"

HOURLY RATES

MITCHEL & TITUS LLP

Partner	\$240
Concurring Reviewer	\$240
Audit Manager	\$220
Senior Auditor	\$140
Staff Auditor	\$125

APPROVED BOARD OF ACQUISITION & CONTRACT - 11/20/2024 - RAYMOND SCULKY, SECRETARY