

**A G E N D A**  
**FINANCE COMMITTEE**  
**JANUARY 12, 2009**

- 1) Discussion regarding the rejection of the lowest proposal for annual single audit for the Treasurer's Office and award of contract to Bonadio & Co., LLP.
- 2) Authorizing Change Order No. 2 for the septic system installation at the Soil & Water Conservation District Office, in the amount of \$2,150.
- 3) Review of bids submitted by BBL Development for Tax Map parcel No. 288.-1-62 and No. 288.-1-49 - Gurney Lane property.
- 4) Amending Resolution No. 823 of 2008 to correct amounts for the CDPHP health care program.
- 5) Authorizing agreement with Adirondack North Country Association for promotional and economic development, in the amount of \$1,915, said funds to be expended from A.1010 470 Legislative Board- Contract.
- 6) Authorizing agreement with Adirondack Park Local Government Review Board for funding of operating costs, in the amount of \$6,500, said funds to be expended from A.8026 470 Adirondack Park Local Government Review Board-Contract.
- 7) Authorizing agreement with National Employers Council, Inc. for unemployment insurance consulting services, in the amount of \$2,284.07, representing a 7% increase from 2008, said funds to be expended from A.9050 469 Unemployment Insurance- Other Payments/Contributions.
- 8) Authorizing agreement with the City of Glens Falls for capital improvements and operation and maintenance for various recreational facilities, in the amount of \$125,000, said funds to be expended from A.1010 470 Legislative Board-Contract.
- 9) Authorizing agreement with Warren Washington Counties Homeless Youth Coalition for 2009 financial support, in the amount of \$24,000, said funds to be expended from A.1010 470 Legislative Board- Contract.
- 10) Authorizing agreement with Saga City and Warren County - Glens Falls Sister City Organization, in the amount of \$4,500, said funds to be expended from A.1010 470 Legislative Board- Contract.
- 11) Authorizing agreement continuing contractual relationship with Economic Development Corporation, Warren County, New York, for Economic Development Program for 2009, in the amount of \$340,000, said funds to be expended from A.6421 470 Warren County Economic Development- Contract.

- 12)** Authorizing agreement continuing contractual relationship with the Warren County Historical Society for production of a history of Warren County book for an amount not to exceed \$2,500 and historical programs for the public for an amount not to exceed \$2,500, said funds to be expended from A.1010 470 Legislative Board- Contract.
- 13)** Authorizing renewal of agreement with Warren County Society for the Prevention of Cruelty to Animals, Inc., in the amount of \$16,000, said funds to be expended from A.3510 470 Control of Dogs- Contract.
- 14)** Authorizing agreement with Community Action Agency of Franklin Co. d/b/a/ Comlinks, in the amount of \$4,000, said funds to be expended from A.1010 470 Legislative Board- Contract.

# RESOLUTION REQUEST FORM NO. 3

## Request for New Contract

DEPARTMENT NAME: Treasurer

DATE:

- (a) Is this a Result of a Bid or Request for Proposal? RFP - WC 106-08. We are rejecting the lowest proposal of Richard H. Dinolfo, CPA because he lacked the required Single Audit experience. We are awarding the contract to the second lowest bidder meeting the specifications.
- (b) Purpose of Contract: 2008-2010 Annual Single Audit
- (c) Name of Contractor: Bonadio & Co., LLP
- (d) Address of Contractor: 6 Wembley Court, Albany, NY 12205
- (e) Contractor's Contact Person and Telephone Number: Alan Walther, 464-4080
- (f) Has or will the Contract be provided, if so, please attach: Will be provided
- (g) Commencement Date of Contract: January 1, 2009
- (h) Termination Date of Contract: December 31, 2011
- (i) Payment Provisions:
  - i) lump sum amount 3 year contract: 2009 - \$41,000, 2010 - \$43,000, 2011 - \$45,000. 3 year contract extension: 2012 - \$48,000, 2013 - \$52,000, 2014 - \$56,000.
  - ii) hourly rate amount
  - iii) total amount not to exceed
  - iv) how will payments be made (i.e. monthly, quarterly, upon completion of the project, etc. Upon Completion.
- (j) Where are the Funds for this Contract? List Budget Code, Object Code, Full Title\* and Amount: OR Capital Project OR Capital Reserve Project Number, Title, and Amount: A.1325 470 County Treasurer - Contract \$41,000 (2009).

**006363 - CHANGE ORDER**

ORDER NO. 2

DATE: January 7, 2009

CONTRACT FOR Warren County Soil & Water Conservation District Office Building Foundation

COUNTY Warren

STATE: New York

OWNER Warren County

To Frank & Derek Enterprises, Inc. dba Services Unlimited  
(Contractor)

You are hereby requested to comply with the following changes from the contract plans and specifications:

Description of Changes (Supplemental Plans and Specifications Attached)	DECREASE in Contract Price	INCREASE in Contract Price
Install subsurface wastewater treatment system (septic system) designed by Paragon Civil Engineering P.C. as shown on Site Plan Drawings and in accordance with final approved drawings and specifications (materials to be supplied by Owner).	\$	\$2,150.00
TOTAL	\$ _____	\$ <u>2,150.00</u>
NET CHANGE IN CONTRACT PRICE	\$ _____	<u>Plus \$2,150.00</u>

JUSTIFICATION:

Contractor requested to install septic system due to convenience of equipment already on site.

The amount of the Contract will be increased by the Sum of:

Two thousand one hundred fifty Dollars (\$ 2,150.00 ).  
(words)

The Contract Total including this and previous Change Orders will be:

Seventy three thousand fifteen Dollars (\$ 73,015.00 ).  
(words)

The Contract Period provided for completion will be extended by: 45 Days.

This document will become a supplement to the contract and all provisions will apply hereto.

Requested \_\_\_\_\_  
(Owner) (Date)

Recommended Daniel W. Ryan, P.E./VISION Engineering, LLC 1/7/09  
(Owner's Architect/Engineer) (Date)

Accepted \_\_\_\_\_  
(Contractor) (Date)



**CAPITAL DISTRICT PHYSICIANS' HEALTH PLAN, INC.**  
**500 Patroon Creek Boulevard**  
**Albany, New York 12206-1057**

**CONTRACT**

This Contract provides a prepaid health care program, to the extent hereinafter defined and limited to:

Group: WARREN COUNTY

Group #: 011331 Division: \_\_\_\_\_

This Contract is issued by the Capital District Physicians' Health Plan, Inc. (hereinafter referred to as "CDPHP")

This Contract between the Group and CDPHP entitles the enrolled, eligible Members to receive the benefits as hereinafter set forth for the period January 01, 2009 to December 31, 2008. The Group is responsible for providing to CDPHP timely and accurate notification of any Member's change in eligibility. Coverage is conditioned upon the terms set forth in the attached Subscriber Contract and any attached Riders, all as amended from time to time, as well as the underwriting guidelines filed with the premium rates listed below.

Individual Premium.....	\$404.34
Subscriber and One Dependent.....	\$808.68
Subscriber and Children.....	N/A
Family Premium.....	\$1078.62

Contract: HMO \$25 /\$25

Riders #: HMRXL7A , HMELGL18 , HMELGL17 , HMELGL3 , HMVSNL6

**Waiting period for new hires:**

1st of month following date of hire

DATE: December 23, 2008

Capital District Physicians' Health Plan  
 BY: *Carole Montepare*  
 Carole Montepare, Vice President, Sales

WARREN COUNTY

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
 Authorized Signature of Group

\_\_\_\_\_  
 Print Name and Title

# Warren County Board of Supervisors

## RESOLUTION NO. 823 OF 2008

Resolution introduced by Supervisors Sheehan, VanNess, Girard, Simmes, Goodspeed, Strainer and Taylor

### AUTHORIZING AGREEMENTS BETWEEN WARREN COUNTY AND VARIOUS INSURANCE PROVIDERS FOR HEALTH INSURANCE FOR WARREN COUNTY EMPLOYEES AND ESTABLISHING RATES FOR COVERAGE EFFECTIVE JANUARY 1, 2009 - SELF-INSURANCE

RESOLVED, that Warren County enter into agreements with various insurance providers for health insurance for Warren County employees and establishing rates for coverage effective January 1, 2009 as follows:

#### For CSEA, Non-Union Employees, Alliance & Retirees:

<u>INSURANCE PROVIDER</u>	<u>PLAN</u>	<u>RATES</u>
Mohawk Valley Physician's Health Plan, Inc. (MVP) (\$25 Copay)	Individual	\$420.23
	Co-Individual	\$420.23
	Two Person	\$840.46
	Family	\$1,136.31
	Individual/Medicare	\$420.23
GHI HMO Select, Inc. (\$25 Copay)	Individual	\$467.40
	Co-Individual	\$467.40
	Two Person	\$988.93
	Family	\$1,248.07
	Individual/Medicare	
Capital District Physicians' Healthcare Network, Inc. (CDPHP) (\$25 Copay)	Individual	\$404. <u>36</u>
	Co-Individual	\$404. <u>36</u>
	Two Person	\$808. <u>72</u>
	Family	\$1,078. <u>68</u>
	Individual/Medicare	\$404. <u>36</u>
	Two Person (1 Ind. 1 Medicare)	\$808. <u>72</u>
	Two Person (both Medicare)	\$808. <u>72</u>
Family (with Medicare)	\$1,078. <u>68</u>	

# Warren County Board of Supervisors

RESOLUTION NO. 35 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH WARREN COUNTY AND ADIRONDACK NORTH COUNTRY ASSOCIATION FOR PROMOTIONAL AND ECONOMIC DEVELOPMENT

RESOLVED, that Warren County continue the contractual relationship, (the previous contract being authorized by Resolution No. 30 of 2007), with Adirondack North Country Association, 20 St. Bernard Street, Saranac Lake, New York 12983, for promotional and economic development in Warren County, for an amount of One Thousand Nine Hundred Fifteen Dollars (\$1,915), said funds to be expended from A.1010 470 - Legislative Board - Contract, for a term commencing January 1, 2008 and terminating December 31, 2008, and the Chairman of the Board of Supervisors be, and hereby is, authorized to execute said agreement in the form approved by the County Attorney.

# Warren County Board of Supervisors

RESOLUTION NO. 36 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH WARREN COUNTY AND ADIRONDACK PARK LOCAL GOVERNMENT REVIEW BOARD FOR FUNDING OF OPERATING COSTS

RESOLVED, that Warren County continue the contractual relationship, (the previous contract being authorized by Resolution No. 31 of 2007), with Adirondack Park Local Government Review Board, 117 Blythewood Island Road, PO Box 579, Chestertown, New York 12817, for Warren County's share of the actual cost of operation of the Review Board, for an amount of Seven Thousand Dollars (\$7,000), said funds to be expended from A.8026 470 - Adirondack Park Local Government Review Board - Contract, for a term commencing January 1, 2008 and terminating December 31, 2008, and the Chairman of the Board of Supervisors be, and hereby is, authorized to execute an agreement in the form approved by the County Attorney, and be it further

RESOLVED, that a report of activities of the Review Board shall be made annually to the Board of Supervisors of Warren County by February 11, 2009.

# Warren County Board of Supervisors

RESOLUTION NO. 37 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH NATIONAL EMPLOYERS COUNCIL, INC. FOR UNEMPLOYMENT INSURANCE CONSULTING SERVICE

RESOLVED, that Warren County continue the contractual relationship (the previous contract being authorized by Resolution No. 33 of 2007), with National Employers Council, Inc., P.O. Box 4816, Syracuse, New York 13221-4816, to assist in administration of the unemployment insurance program and to represent Warren County for all claim hearings for 2008, for an amount of Two Thousand One Hundred Thirty-Four Dollars and Sixty-Five Cents (\$2,134.65), said funds to be expended from A.9050 469 - Unemployment Insurance - Other Payments/Contributions, for a term commencing January 1, 2008 and terminating December 31, 2008, and the Chairman of the Board of Supervisors be, and hereby is, authorized to execute an agreement in the form approved by the County Attorney.

November 1, 2008

01-0000263

Todd Lunt  
WARREN COUNTY  
HUMAN RESOURCES DEPT  
1340 STATE ROUTE 9  
LAKE GEORGE, NY 12845

Dear Todd Lunt,

These are challenging times for everyone.....

As we all fight to preserve our financial stability! Everyone must face the challenges needed to continually adapt to this unique business environment. PeopleSystems has fought hard to maintain the same fees even as the costs of doing business have continued to escalate over the past two years. However, we are now forced to raise fees seven percent after holding firm since 2006.

Everyone is experiencing the same inflationary increases in operating expenses. Gasoline prices are affecting both air and automobile travel. Skyrocketing increases in insurance rates including Liability, Health and Employee Benefits never seem to stop. We have also seen significant increases for paper supplies, computer technology, data security and off-site back-up system duplicity, as well as major increases in electricity and other utility rates. In spite of these increased business costs, PeopleSystems continued to expand services to meet client needs with new offerings for I-9 and Social Security Verifications, HR Support Services including the 800-Helpline, Workers Comp Cost Control, web based Employment and Wage Verification Systems as well as the constant State requirements for system changes.

Throughout all the years of expanding our services, one thing has remained constant: the PeopleSystems mission to reduce employers' potential liabilities, save Taxes and eliminate the paperwork hassles mandated by government. Our continued success requires a total commitment to Exceptional Personal Service by recruiting and retaining experienced Business and Human Resource Professionals. Their extensive training and expertise in Human Resources, Unemployment Insurance, Workers Compensation, and Regulatory Compliance are key to continually saving you money while also helping you cut through the maize of bureaucratic red tape.

After holding fees steady for the past two years, I now must raise fees seven percent which will be reflected in your next invoice. We held off making this change as long as possible, and appreciate your understanding and thank you in advance for your continued support. We value your business greatly and will continue our vigilance to save you tens of thousands of dollars while also helping you avoid significant potential liabilities and penalties. If you have any questions, please call me at 1-800-234-4632, extension. 235.

Thank you.

Sincerely,



Jack Rade  
President & C.E.O.

NOV 03 2008

2134.65

7% ↑

\$ 2284.24

# Warren County Board of Supervisors

RESOLUTION NO. 113 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH THE CITY OF GLENS FALLS FOR CAPITAL IMPROVEMENTS AND OPERATION AND MAINTENANCE FOR VARIOUS RECREATIONAL FACILITIES

RESOLVED, that Warren County enter into an agreement with the City of Glens Falls under the following terms and conditions for the year 2008:

1. the County will allocate up to Fifty Thousand Dollars (\$50,000) for capital improvements to the Civic Center, East Field and the Crandall Park Recreation Center Ice Rink;
2. the County will allocate up to One Hundred Thousand Dollars (\$100,000) for operation and maintenance expenses or capital improvements associated with the Civic Center, East Field and the Crandall Park Recreation Center Ice Rink;
3. the County will allocate up to Twenty-Two Thousand Four Hundred Eleven Dollars (\$22,411) which are unexpended funds remaining from the 2006 agreement for any of the purposes set forth in paragraphs numbered 1 and 2;
4. Warren County residents shall be permitted to use any facility for which County funds are provided at the same time and upon the same charges which apply to City of Glens Falls residents;
5. the City shall, on a quarterly basis, and in concurrence with the Glens Falls County Supervisors, provide quarterly reports and invoice the County at that time for expenditures to be reimbursed under the contract and shall include therein the following:
  - A. the particular facility and a general description of the capital improvements and/or operation and maintenance expenditures for which reimbursement is sought;
  - B. The amount sought for reimbursement;
  - C. a statement as to whether the expenditures were incurred for improvements made and paid for in 2008; and

**RESOLUTION NO. 113 OF 2008**

Page 2, Continued

- D. a certification that the reimbursement requested is for one of the facilities and in the amount provided for under the contract;
6. payment shall be made on a reimbursement basis only and only after the County receives the appropriate certification and/or reports provided for herein;
7. all documentation for payment shall be submitted to the Clerk of the Board of Supervisors, who shall review the same for purposes of ascertaining whether the documentation provided is consistent with the requirements of this resolution, and accordingly, the contract;
8. the City shall have sixty (60) days from the date of the execution of the agreement authorized by this resolution to provide the first claims for payment for the year 2008, and shall thereafter provide claims within thirty (30) days of June 30<sup>th</sup>, September 30<sup>th</sup>, and December 30<sup>th</sup> to claim funds pursuant to the terms of the contract for the quarters prior thereto; and
9. no funds shall be paid out under this contract unless and until a full and complete report of activities is rendered to the Warren County Board of Supervisors for the year 2007 for the previous contracts,

and be it further

RESOLVED, that the Chairman of the Board of Supervisors be, and hereby is, authorized and directed to execute an agreement with the City of Glens Falls consistent with the terms and provisions set forth in the preambles of this resolution, and in a form approved by the County Attorney, and be it further

RESOLVED, that the County Treasurer be, and hereby is, authorized to pay an amount not to exceed Fifty Thousand Dollars (\$50,000) for capital improvements to the Civic Center, East Field and Crandall Park Recreation Center Ice Rink, One Hundred Thousand Dollars (\$100,000) for operation and maintenance or capital improvements of said facilities, and Twenty-Two Thousand Four Hundred Eleven Dollars (\$22,411)

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**Page 3, Continued**

that were unexpended after the 2006 agreement, for the purposes hereinabove specified, after the same has been reviewed by the Clerk of the Board of Supervisors and approved by the County Auditor.

# Warren County Board of Supervisors

RESOLUTION NO. 115 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH WARREN WASHINGTON COUNTIES HOMELESS YOUTH COALITION FOR 2008 FINANCIAL SUPPORT

WHEREAS, the Warren Washington Counties Homeless Youth Coalition has requested funding in the amount of Twenty-Five Thousand Dollars (\$25,000), said monies to be used to help cover operational costs of the shelter program, and

WHEREAS, the Finance Committee of the Warren County Board of Supervisors has approved the expenditure for the above-said costs, now, therefore, be it

RESOLVED, that the Chairman of the Warren County Board of Supervisors be, and hereby is, authorized to enter into an agreement with the Warren Washington Counties Homeless Youth Coalition, P.O. Box 3252, Glens Falls, New York 12801, in the amount of Twenty-Five Thousand Dollars (\$25,000), to pay operational costs of the shelter program for 2008, with said agreement to provide a verified accounting of the funds spent with reimbursement to the County of any funds not expended as herein authorized, and with the agreement to be in a form approved by the County Attorney.

# Warren County Board of Supervisors

RESOLUTION NO. 116 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH SAGA CITY AND WARREN COUNTY-GLENS FALLS SISTER CITY ORGANIZATION

WHEREAS, the Saga City and Warren County-Glens Falls Sister City Organization has requested funding in the amount of Five Thousand Dollars (\$5,000), said monies to be used for the following promotional expenses: (1) transportation to and from events and host families; (2) sightseeing, museums, boat tours on Lake George; (3) lunches and dinners at area restaurants; (4) welcome bouquet and farewell dinner for Saga guests; (5) gifts for participants; (6) gifts for host families; (7) transportation to shopping areas in Warren County, where the Saga visitors purchase gifts to take back to Japan; and (8) the additional cost of shipping the balloon for balloon teams exchange, chase vehicles, fuel and propane for the instructional inflation and tether rides at local schools, and

WHEREAS, the Finance Committee of the Warren County Board of Supervisors has approved the expenditure for the above-said expenses, now, therefore, be it

RESOLVED, that the Chairman of the Warren County Board of Supervisors be, and hereby is, authorized to enter into an agreement with Saga City and the Warren County-Glens Falls Sister City Organization in the amount of Five Thousand Dollars (\$5,000), to pay expenses as stated above during 2008, with said agreement to provide a verified accounting of the funds spent with reimbursement to the County of any funds not expended as herein authorized, and with the agreement to be in a form approved by the County Attorney.

# Warren County Board of Supervisors

RESOLUTION NO. 117 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## **AUTHORIZING AGREEMENT CONTINUING CONTRACTUAL RELATIONSHIP WITH ECONOMIC DEVELOPMENT CORPORATION, WARREN COUNTY, NEW YORK, FOR ECONOMIC DEVELOPMENT PROGRAM FOR 2008 - ECONOMIC DEVELOPMENT**

RESOLVED, that Warren County, for the purposes of having the corporation promote and publicize the advantages of Warren County and to promote economic development in the Warren County region, continue the contractual relationship (the previous contract being authorized by Resolution No. 69 of 2007) with Economic Development Corporation, Warren County, New York, 234 Glen Street, Glens Falls, New York 12801, upon the same terms and conditions as in the contract for 2007, with the exception that the amount payable shall not exceed Three Hundred Fifty Thousand Dollars (\$350,000), and the Chairman of the Board of Supervisors be, and hereby is, authorized to execute said agreement in the form approved by the County Attorney.

# Warren County Board of Supervisors

## RESOLUTION NO. 118 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

### AUTHORIZING AGREEMENT CONTINUING CONTRACTUAL RELATIONSHIP WITH THE WARREN COUNTY HISTORICAL SOCIETY FOR PRODUCTION OF A HISTORY OF WARREN COUNTY BOOK AND HISTORICAL PROGRAMS

RESOLVED, that Warren County continue the contractual relationship (the previous contract being authorized by Resolution No. 182 of 2007), with the Warren County Historical Society, 195 Sunnyside Road, Queensbury, New York 12804-7762, on the following terms:

1. An amount not to exceed Two Thousand Five Hundred Dollars (\$2,500) to be applied towards costs associated with the preparation and publication of a local history book for Warren County;
2. An amount not to exceed Two Thousand Five Hundred Dollars (\$2,500) to be used to offset costs associated with the following programs: historical programs for the public, educational programs for children, museum or public displays, collections acquisition, inventory and preservation, research library support and technology (outreach to the public); and
3. That a progress report be submitted three (3) months after the execution of the contract,

for a term commencing January 1, 2008 and terminating December 31, 2008, and the Chairman of the Board of Supervisors be, and hereby is, authorized to execute said agreement in the form approved by the County Attorney.

# Warren County Board of Supervisors

RESOLUTION NO. 212 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING RENEWAL OF AGREEMENT WITH WARREN COUNTY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS, INC. - BOARD OF SUPERVISORS

RESOLVED, that, subject to the terms hereof, Warren County continue the agreement (the previous agreement being authorized by Resolution No. 180 of 2007) with the Warren County Society for the Prevention of Cruelty to Animals, Inc., c/o John Corcoran, Glens Falls National Bank & Trust Company, 250 Glen Street, Glens Falls, New York 12801, to furnish and perform certain services in the prevention of cruelty to animals, as more particularly specified in an agreement as reviewed, and approved by the Finance Committee of the Warren County Board of Supervisors, for an amount not to exceed Sixteen Thousand Dollars (\$16,000), with the source of funding being Budget Code No. A.3510 470 - Control of Dogs - Contract, for a term commencing January 1, 2008 and terminating December 31, 2008, and the Chairman of the Board of Supervisors be, and hereby is, authorized to execute an agreement in the form approved by the County Attorney.

# Warren County Board of Supervisors

RESOLUTION NO. 114 OF 2008

Resolution introduced by Supervisors Stec, Belden, O'Connor, Bentley, Tessier, Champagne, VanNess, Kenny and Merlino

## AUTHORIZING AGREEMENT WITH COMMUNITY ACTION AGENCY OF FRANKLIN CO. D/B/A COMLINKS

WHEREAS, Community Action Agency of Franklin Co. d/b/a ComLinks has been delivering free gleaned food to nine (9) emergency food relief organizations in Warren County for over a decade. This program provides support to local food pantries, complements the County's social service programs and benefits some of the most needy residents of Warren County, and

WHEREAS, the Community Action Agency of Franklin Co. d/b/a ComLinks is funded primarily by the New York State Department of Health through its Hunger Prevention and Nutrition Assistance Program, with federal grant pass-throughs made available from the Federal Temporary Assistance to Needy Families Program, and

WHEREAS, Warren County is authorized by General Municipal Law §99(h) to enter into a contractual agreement with such a federally funded non-profit organization, now, therefore, be it

RESOLVED, that the Chairman of the Board of Supervisors be, and hereby is, authorized to enter into an agreement with Community Action Agency of Franklin Co. d/b/a ComLinks in the amount of Four Thousand Dollars (\$4,000) to deliver gleaned foods to emergency food relief organizations located in Warren County during 2008, with said agreement to provide for a verified accounting of the funds spent with reimbursement to the County of any funds not expended as herein authorized, and with the agreement to be in a form approved by the County Attorney.

**COUNTY OF HAMILTON, NEW YORK**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR STATE TRANSPORTATION ASSISTANCE EXPENDED**  
Year Ended December 31, 2004

**Compliance Findings and Questioned Costs**

**04-1. Settlement Agreement and Release Pursuant to Section 12(2-a) of Highway Law**

Program - Snow and Ice Control on State Highways

*Condition:* The County has not received transportation assistance funds as provided for in an agreement dated in 2001.

*Criteria:* In 2001, the County of Hamilton (County) and the New York State Department of Transportation (NYSDOT) entered into a Settlement Agreement and Release pursuant to Section 12(2-a) of the Highway Law regarding contamination to water supplies allegedly caused by the salt storage facility utilized by the County for the control of snow and ice on state roadways. The agreement indicates that NYSDOT will reimburse the County for 66.67% of the settlement costs and the costs of providing potable water to the claimants.

*Cause:* The County began making payments in 2001 for the settlement costs and the costs of providing potable water to the claimants. We were advised that the County has been communicating with certain officials from NYSDOT about the agreed-upon reimbursement. However, the County reports no reimbursement being received from NYSDOT as of the date of this report.

*Effect:* The costs shown in the Schedule of State Transportation Assistance Expended represent 66.67% of the \$2,277 in total costs recorded for the year ended December 31, 2004. Total costs to date shown in County records amount to approximately \$425,000 with 66.67% reimbursement amounting to \$283,349. Without reimbursement, the County needed to finance the costs through real property taxes raised on county property owners and other general fund resources.

*Recommendation:* The County should continue communicating with officials from NYSDOT concerning the timing of the reimbursement. If any additional claims or documentation are needed to expedite the receipt of reimbursement, such claims and/or documentation should be submitted as soon as possible.

**Compliance Findings and Questioned Costs - Continued**

**04-2. Snow and Ice Control Overclaims**

Program - Snow and Ice Control on State Highways

*Condition:* The County submitted claims for reimbursement of snow and ice control costs which were in excess of agreed-upon amounts.

*Criteria:* Claims for reimbursement of snow and ice control costs should be made in accordance with agreed-upon conditions and program guidelines.

*Cause:* During 2004, generally due to inexperienced staff and increased time constraints, the County Highway Department made certain errors in preparing and submitting claims for reimbursement of snow and ice control costs.

*Effect:* The amounts claimed and reimbursement received in 2004 totaled \$574,218. The actual amount of claims the County considered to be appropriate for 2004 totaled \$404,273, producing an overpayment of \$169,945. The County Highway Department communicated the overpayment problems to NYSDOT, and the County's financial statements for the year ended December 31, 2004, include the overpayment as a liability of the County Road Fund. We were advised that the overpayment would be credited to claims submitted by the County in the subsequent year.

*Recommendation:* The County should continue communicating with officials from NYSDOT to resolve any unresolved issues. The Highway Department has taken action to correct the problems that caused the overpayments.

#### **04-3. Claims Needed for CHIPS Program**

Program - Consolidated Local Streets and Highway Improvement Program, Capital Component

*Condition:* The County submitted claims for reimbursement of capital improvement costs which were less than the actual eligible capital improvement expenditures incurred during 2004.

*Criteria:* Claims for reimbursement of capital improvement costs should include all eligible expenditures.

*Cause:* During 2004, generally due to inexperienced staff and increased time constraints, the County Highway Department submitted only one claim for CHIPs reimbursement of 2004 expenditures. The submitted claim included eligible expenditures of \$91,002 for projects undertaken during the period April 1, 2004 to September 17, 2004. No other claims for reimbursement of eligible 2004 expenditures have been submitted as of the date of this report. County records indicate that approximately \$274,000 in capital improvement expenditures were incurred during 2004, which most likely are eligible costs under the CHIPs program.

*Effect:* The amounts claimed and reimbursement received in 2004 were significantly less than amounts that appear to be eligible for funding under the CHIPs program. The additional expenditures not claimed are comparable to prior year activities and within the amounts apportioned to the County for the applicable program year.

*Recommendation:* The County highway department should communicate this matter to officials from NYSDOT and take action to submit any additional claims as soon as possible.

## **Compliance Findings and Questioned Costs - Continued**

### **04-4. Claims Needed for Algonquin Road Bridge Project**

Program - Marchiselli/Bond Match for Federal Aid Highway Projects

*Condition:* The County incurred expenditures during 2004 for the Algonquin Road Bridge Project, but has not submitted claims for reimbursement of eligible 2004 expenditures as of the date of this report.

*Criteria:* Claims for reimbursement of eligible expenditures should include all eligible expenditures, and should be submitted as soon as possible.

*Cause:* Generally due to inexperienced staff and increased time constraints, the County Highway Department had not submitted any claims for reimbursement of project expenditures. During 2004, County records indicate that payments of \$155,725 were made for the project that appear to be eligible for submission under the program.

*Effect:* In a letter dated February 23, 2005 from NYSDOT, the County was advised that they were eligible for additional funding under the program since the approved scope of the project had expanded. County records indicate that \$1,388,393 had been expended on the project through the year ended December 31, 2004. The submitted and reimbursed claims to date for the project included eligible expenditures of \$1,128,684. The difference of \$259,709, which includes the 2004 expenditures, has not yet been claimed. Consequently, the County may be eligible for more funding than would be available based only on the 2004 expenditures. The County may also be eligible for additional federal funding for the project based on the same eligible expenditures that have not yet been claimed and for a 5% retainage of \$37,947 withheld from the last payment of federal aid. No amounts are shown above in the Schedule of State Transportation Assistance Expended for the year ended December 31, 2004, since the County has not determined the appropriate amount of claims to submit.

*Recommendation:* The County Highway Department should communicate this matter to officials from NYSDOT and take action to submit any additional claims as soon as possible.

# WARREN COUNTY TREASURER

FRANCIS X. O'KEEFE  
*County Treasurer*

ROBERT V. LYNCH II  
*Deputy Treasurer*

## MEMO

TO: Finance Committee  
FROM: Frank O'Keefe, County Treasurer  
DATE: January 8, 2009  
SUBJECT: Single Audit RFP

Our office created the Single Audit RFP specifications to ensure that we obtain a CPA firm that is well established and has a good amount of experience conducting Single Audits. I feel that the specifications that we included are reasonable and justified.

I have reviewed the responses to our Single Audit RFP and have determined that the firm of Richard H. Dinolfo does not meet all of the specifications outlined in the RFP as follows:

1. We required that the CPA firm have at least 10 years experience auditing at least two New York State Counties with a population of at least 20,000. This means that the CPA firm must have 10 years experience doing public accounting auditing and in the case of County audits this means Single Audits.

The Richard H. Dinolfo CPA firm has only been in existence for 1 year and his only County Single Audit client has been a very small County (Hamilton). I recognize that he has extensive experience as a State auditor, but performing Single Audits is quite different from the types of audits that a State auditor would be performing.

2. We required that the most recent peer review be an unqualified opinion. This is extremely important because if a CPA firm has a poor peer review then the audits that they perform could be disqualified and then we would have to hire another firm to conduct the audit. An unqualified peer review provides reasonable assurance that a firm has complied with professional standards established by the American Institute of Public Accountants (AICPA).

A report was issued in June, 2007 under the auspices of the Audit Committee of the President's Council on Integrity and Efficiency to determine the quality of Single Audits. Based on their findings they estimated that 16% of all Single Audits were of limited reliability and 35% were considered unacceptable. These deficient audits can be attributable to CPA firms that did not have enough experience or qualifications to conduct Single Audits. This is why it is important to select a CPA firm that has had a successful peer review and has the proper amount of experience conducting Single Audits.

The Richard H. Dinolfo CPA firm has not had a peer review so we are unable to determine if the firm has properly complied with professional standards established by the AICPA.

3. We required that the partner in charge of the engagement be a Certified Public Accountant for a minimum of 10 years with a minimum of 10 years experience overseeing audits of New York State Counties of a size and nature similar to Warren County.

Since the Richard H. Dinolfo CPA firm is a sole proprietorship, he is the partner in charge. Based on his response to the RFP, he does not have any public accounting experience overseeing audits of New York State Counties of a size and nature similar to Warren County. He worked roughly 4 years for Bollam, Sheedy, Torani and Company, but only oversaw the audit of Hamilton County which is a very small county.

4. We required that the staff assigned to the engagement include a supervisor who is a Certified Public Accountant and has a minimum of 5 years experience supervising audits of New York State Counties of a size and nature similar to Warren County.

As indicated in the RFP, Mr. Dinolfo will also serve as the engagement supervisor and as indicated above, he does not have a minimum of 5 years public accounting experience supervising single audits of New York State Counties of a size and nature similar to Warren County.

Based on the above, the firm of Richard H. Dinolfo does not meet all of the minimum specifications for our Single Audit RFP and his proposal should be rejected.

I also have concerns that none of the staff that he will assign to this audit have any single audit experience. In particular, the audit staff member to be assigned to test the County's federal programs does not have any single audit experience.

Based on our comments, I would strongly advise the County to accept the Bonadio & Co. (formerly Dorfman-Robbie) proposal since they are not only the lowest qualified bidder but are the best qualified bidder. The criteria that we use to analyze a CPA firm include level of experience conducting Single Audits for Counties, the resources it has available to them, the level of experience of each staff member assigned to the engagement, and other services offered such as tax, payroll and controls over information technology. The Bonadio Group significantly exceeds Richard Dinolfo in all of these categories. Because of the complexity of the County we need to have a firm that is well established.

I would also like to point out that the contract is for 3 years with a total difference of \$6,000 which amounts to 4.8% more than Richard Dinolfo's proposal which isn't significant when considering the level of experience and resources that would be available through the Bonadio Group. There is also value in an established professional relationship that we have already created with the Bonadio Group. There is an option for 3 additional years which we are not obligated to accept.



Why Bonadio?  
**A Presentation to  
Warren County, NY**

January 2009



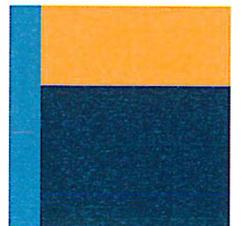
**THE BONADIO GROUP**  
CPAs, Consultants & More



# 10 Reasons Why....



1. We are your incumbent auditors – the lead partner and manager have been your auditors for 6 years!

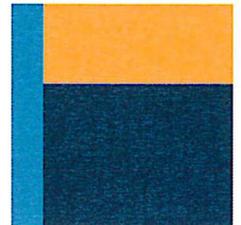


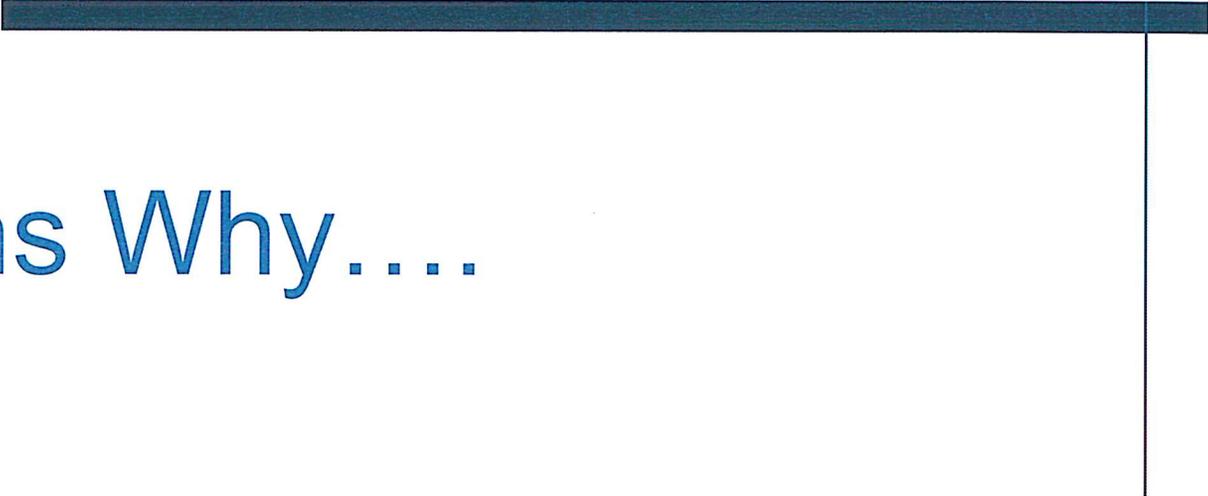


# 10 Reasons Why....



2. Our audit experience with county government is unmatched

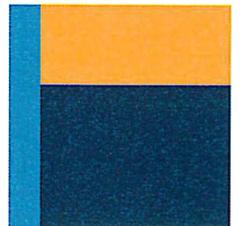




# 10 Reasons Why....



3. Scope, depth and breadth of our services to county governments in New York State is unmatched

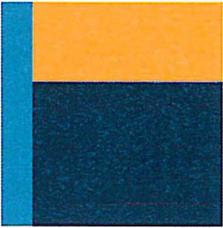




# 10 Reasons Why....



## 4. We are Thought Leaders





# 10 Reasons Why....

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5. The depth, breadth and experience of our government team in unmatched

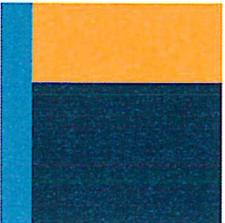




# 10 Reasons Why....



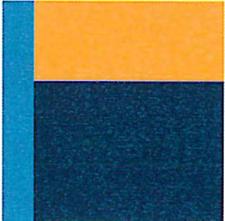
6. Our government auditing credentials are unmatched





# 10 Reasons Why....

**7. Training! Training! Training!**

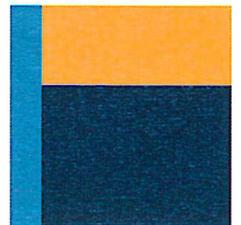




# 10 Reasons Why....



8. We don't/won't subcontract





# 10 Reasons Why....



9. Big firm capabilities / small  
firm personality





# 10 Reasons Why....



**10. We want your business!**

