

COUNTY OF ROCKLAND
Department of General Services
Purchasing Division

Contract Award Notification

Title: Forensic Accounting-Audit Services, Qualified Suppliers List, for the Rockland County District Attorney and Other Authorized Users

Contract Period: August 1, 2024, through July 31, 2027

Original Date of Issue: August 1, 2024

Date of Revision: 01/07/26

RFP No: RFP-RC-2024-004

Ordering Method: Special Request

Authorized Users: R.C. District Attorney, Authorized Users

Address Inquiries To:

Name: Claudia Moodie
Title: Purchaser II
Phone: 845-364-3821
Fax: 845-364-3809
E-mail: moodiec@co.rockland.ny.us

Description

This is a qualified suppliers list for Forensic Accounting.

Contract #	Vendor Number	Contractor & Address	Telephone No.
RFP 24-004	0000026845	BDO USA, P.C. 200 Park Avenue 38 th Floor New York, NY 10166 Contact: Michael Ammirabile mammirabile@bdo.com	212-885-7404 Fax: 212-697-1299
RFP 24-004	0000023734	Nawrocki Smith LLP 100 Motor Parkway Hauppauge, NY 11788 Contact: P. Dimitris Bantileskas dbantileskas@ns.cpa	631-756-9500 x211 Fax: 631-756-9818



ROCKLAND COUNTY
DISTRICT ATTORNEY OFFICE

FORENSIC ACCOUNTING – AUDIT SERVICES
SOLICITATION #RFP-RC-2024-004

Cost Proposal



Edwin J. Day, County Executive

TITLE: Forensic Accounting – Audit Services, Qualified Suppliers List, For The Rockland County District Attorney And Other Authorized Users

RFP-RC-2024-004

COST PROPOSAL TEMPLATE

Cost/Price Section

Cost/Price proposals shall be submitted and include an hourly rate sheet for all consultant’s offered in your proposals. Hourly rates may be broken down for different types of work.

Proposal shall provide a breakdown of hourly costs by various categories and skillsets as an example of the staffing level and type available. Please provide both a full-day rate and half-day rate for expert testimony services.

The consultant shall include any relevant services or products that will be provided to the County which are not priced in this proposal, but which enhance the acquisition process.

Print name: Michael A. Ammirabile
Name of person responsible / authorized for this solicitation

SIGNATURE: Michael A. Ammirabile

EMAIL ADDRESS: mammirabile@bdo.com

DIRECT PHONE NUMBER: 212-885-7404

FAX NUMBER: _____

Federal ID Number: 13-5381590 **I**

ACKNOWLEDGE THE RECEIPT OF two (2) **ADDENDUMS**

DATE: 2/6/24

Cost Proposals are to be uploaded as a separate attachment to your RFP response. Please refer to the separate attachment titled: Proposal Submittal Procedures for instructions on submitting your proposal electronically. Inclusion of any cost or pricing data within the technical proposal may result in your proposal being judged as non- responsive.



Address

100 Motor Parkway
Hauppauge NY



Phone

P: 631.756.9500
F: 631.756.9818



Email

info@ns.cpa
www.ns.cpa



ROCKLAND COUNTY

PROPOSAL FOR FORENSIC ACCOUNTING – AUDIT SERVICES, QUALIFIED SUPPLIERS LIST, FOR THE ROCKLAND COUNTY DISTRICT ATTORNEY AND OTHER AUTHORIZED USERS

SECTION V: COST PROPOSAL

January 25, 2024

CONTACT PERSON

P. Dimitris Bantileskas, CPA/CFF/CITP, CVA, CFE
Partner
631.756.9500 EXT. 211
dbantileskas@ns.cpa



Edwin J. Day, County Executive

TITLE: Forensic Accounting – Audit Services, Qualified Suppliers List, For The Rockland County District Attorney And Other Authorized Users

RFP-RC-2024-004

COST PROPOSAL TEMPLATE


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Print name: P. Dimitris Bantileskas
Name of person responsible / authorized for this solicitation

SIGNATURE: 

EMAIL ADDRESS: dbantileskas@ns.cpa

DIRECT PHONE NUMBER: 631-756-9500; ext 211

FAX NUMBER: 631-756-9818

Federal ID Number: 74 321 6978

I ACKNOWLEDGE THE RECEIPT OF 2 **ADDENDUMS**

DATE: January 25, 2024

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RFP-RC-2024-004

Example - Skillset / Title (Responses do not require all skillset / titles indicated below. Complete / amend those appropriate for your firm)	Hourly Billing Rate	1/2 day (4 hr.) Expert Testimony Services	Full day (8 hr.) Expert Testimony Services
Sr. Partner	\$300	\$1,200	\$2,400
Partner / Principal			
Project Executive			
Partner-Founder			
Partner	\$280	\$1,120	\$2,240
Director	\$265	\$1,060	\$2,120
Sr. Manager	\$250	\$1,000	\$2,000
Project Manager			
Director / Senior manager			
Experienced Manager / Sr. Manager			
Manager	\$225	\$900	\$1,800
Sr Consultant			
Staff Accountant			
Staff	\$135	\$540	\$1,080
Admin (MBE Sub-Contr)			
Supervisor	\$180	\$720	\$1,440
Senior	\$165	\$660	\$1,320
Senior Forensic Account	\$165	\$660	\$1,320
Forensic Accountant	\$150	\$600	\$1,200
Investigative Analyst			
Field Investigator			
Interns			
Sr. Associate			
Associate / Staff			
IT Expert			
CPA			
CFE			
Bookkeeper			
Secretarial			

FIRM: NAWROCKI SMITH LLP

Proposal Submittal Procedures

Department of General Services – Purchasing Division
50 Sanatorium Road, Bldg A, Pomona, NY 10970 – Tele: (845) 364-3820 – Fax: (845) 364-3809



Edwin J. Day, County Executive

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RFP-RC-2024-004

LENGTH OF CONTRACT

The Contract resulting from this RFP will be for a period of **three years** from initial solicitation award.

The County of Rockland reserves the right to review contract(s) on a regular basis regarding performance and cost analysis and may negotiate price and service elements during the term of the contract.

In addition to any stated renewal periods in the Contract, any contract or unit portion thereof let by the Commissioner may be extended by the Commissioner for an additional period(s) of up to one year (cumulatively) with the written concurrence of the Contractor

STATEMENT OF OBJECTIVES

The County of Rockland District Attorney's Office intends to enter into an Agreement(s) with one or more qualified Contractor(s) to provide Forensic Accounting Audit Reports in criminal and civil cases.

The Forensic Accountant - Audit services consist primarily of examining, analyzing and explaining the financial records of individuals and business firms and forming opinions about the information based on the evidence. The contractor(s) will be ultimately responsible for the accuracy and completeness of their work product, methodology and evidence presentation as well as any expert opinions expressed.

Additionally, the contractor(s) should have knowledge of where evidence for reconstructing financial transactions can be developed and knowledge of the rules of criminal procedure in obtaining, perfecting, and preserving such evidence to ensure admissibility in court proceedings.

The contractor(s) must have knowledge and ability to apply evidentiary rules and admissibility to all generated work product. The contractor(s) must possess a sufficient skill set to identify and detail probable cause in financial transactions that could be used in an affidavit for search warrants or grand jury subpoenas.

The contractor(s) should be experienced in litigation and demonstrate a degree of comfort when testifying before a grand jury or court proceeding. The contractor(s) will assist Deputy District Attorneys in preparation of economic crimes for prosecution and trial.

The contractor(s) should have knowledge regarding the sufficiency of evidence to sustain a forfeiture seizure and should be versed in forfeiture laws and demonstrate the applicability of these provisions as well as money laundering violations to investigations where appropriate.

The contractor(s) should possess proficiency in proving illicit income/gain with the use of indirect methods such as cash expenditures, source and application of funds, bank deposits, and net worth applications.

PROPOSAL REQUIREMENTS AND COMPANY QUALIFICATIONS

Proposals that do not meet the following minimum requirements shall be deemed non-responsive and



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RFP-RC-2024-004

will not be considered.

1. One of the following certifications – Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), or Certified Fraud Specialist (CFS) certification.
2. Minimum of five years professional paid experience which would demonstrate sufficient academic and professional accounting – audit experience to qualify as an expert witness in the area of forensic accounting.
3. THOROUGH KNOWLEDGE OF:
 - a. Principles and practices of accounting necessary to analyze and evaluate complex accounting transactions
 - b. Auditing standards and procedures
 - c. Alternated approaches to audit verification and legal requirements
 - d. Audit work paper techniques and review procedures
4. GENERAL KNOWLEDGE OF:
 - a. Principles and practices of electronic data processing necessary to audit financial records
 - b. Analytical software, such as EXCEL, LOTUS, and ACCESS
 - c. Support and improved forensic testing techniques utilizing a broad range of tools (e.g., ACL, TeamMate, CFA, etc.)
 - d. Advance understanding in one or more of the following sophisticated accounting transactions: the U.S. Generally Accepted Accounting Practices (GAAP),
 - e. Corporate Filings or Financial Statements
5. ABILITY TO:
 - a. Analyze and evaluate financial data and draw conclusions and recommendations
 - b. Prepare comprehensive, complex accounting and statistical reports
 - c. Reconstruct books and records that have been destroyed
 - d. Prepare graphical representations of findings and conclusions
 - e. Utilize analytical software and compile database materials, review and evaluate financial reports, working papers and procedures
 - f. Initiate, plan and complete work assignments with a minimum amount of direction and control.
 - g. Work on large scale, multi-jurisdictional investigations

DEPARTMENT OF GENERAL SERVICES, PURCHASING DIVISION

Dr. Robert L. Yeager Health Center
50 Sanatorium Rd, Building A
Pomona, New York 10970
Phone : (845) 364-3820 Fax : (845) 364-3809
Email : purchasing@co.rockland.ny.us

Paul Brennan, FNIGP, NIGP-CPP, CPPO
Director of Purchasing

ADDENDUM # 1

RFP-RC-2024-004:

Forensic Accounting – Audit Services, Qualified Suppliers List, For The Rockland County District Attorney And Other Authorized Users

- 1) In the bid package document titled "RFP-RC-2024-004 Consulting-Forensic Accounting" it is noted that there are two conflicting statements regarding minimum required references. One statement appears on pg. 5 of the document under "References" section and states that the *"...proposal must include a minimum of three (3) current projects and two (2) past projects."* On the other hand, pg. 15 of the document under "Required Forms" states that *"Past and Present Performance Information Form for a minimum of three references."*

ANSWER- They are not conflicting one is asking for specific projects worked on and the other is asking for references.

- 2) In the bid package document titled "RFP-RC-2024-004 Consulting-Forensic Accounting" it is noted that there is a conflicting statement regarding the solicitation number of this RFP. One statement appears on pg. 5 of the document under "Issuing Office and RFP Reference Number" section and states *"The reference number for the transaction is Solicitation # RFP- RC-2023-004). This number must be referred to on all proposals, correspondence, and documentation relating to the RFP."* On the other hand, each page of the document on the top right hand corner the solicitation number reads *"RFP-RC-2024-004."*

ANSWER- Solicitation # is RFP-RC-2024-004 That was a Typo

- 3) Can you please provide an answer to the following questions regarding the bid package document titled "Contract Award Notifications" for "RFP-RC-

2019-030”:

- How many awards / task orders were issues under “RFP-RC-2019-030?”
- What were the terms and nature of each of those awards / task orders?
- What were the contract values of each of those awards / task orders?
-

ANSWER- For 2023: - We awarded a contract to Marisa Geberth for \$25,000 and to Constatano & Assoc for \$34,000 to work on CARP cases with our Detective Bureau. Geberth contract was 1/1/23 - 12/31/23 and Contrastano contract was 9/25/23 - 12/31/23

- 4) Is it anticipated that the services Qualified Suppliers will be performing will take place predominantly at the RCDA office, virtually, at field locations, and/or a combination thereof

ANSWER - Mostly at the RCDAO office and virtual, it depends on the needs of the DA Investigators

The information in this addendum supersedes any contradictory information set forth in the contract documents. Acknowledge receipt of this addendum in the space provided on the signature page of the bid proposal. Failure to do so, may subject the bidder to disqualification. This addendum forms a part of the contract documents.

SIGNED:

Paul J. Brennan

**PAUL J. BRENNAN, FNIGP, NIGP-CPP, CPPO
DIRECTOR OF PURCHASING**

ADDENDUM

1/16/24

DEPARTMENT OF GENERAL SERVICES, PURCHASING DIVISION

Dr. Robert L. Yeager Health Center
50 Sanatorium Rd, Building A
Pomona, New York 10970
Phone : (845) 364-3820 Fax : (845) 364-3809
Email : purchasing@co.rockland.ny.us

Paul Brennan, FNIGP, NIGP-CPP, CPPO
Director of Purchasing

ADDENDUM # 2

RFP-RC-2024-004

Forensic Accounting – Audit Services, Qualified Suppliers List, For The Rockland County District Attorney And Other Authorized Users

The closing date of this Solicitation has been extended until 2/8/2024.

- 1) How many firms/individuals will be selected for the Qualified Suppliers List (QSL)?
Undetermined – previous Award had seven firms awarded
- 2) Can the County provide examples of the typical/most common types of project that are assigned to QSL holders.
There are a range of crimes the Forensic Accountant Services will be requested to work on.
- 3) Are there limits to the number of cases/ dollar threshold that a QSL firm can be assigned per contract term? **No**
- 4) How many trials do you expect the forensic accountant to testify in per year?
This is an unknown. It can be said that in the past four years we have prepped forensic accountants for trial testimony on a few occasions, notwithstanding they have certainly testified in grand jury proceedings.
- 5) During the previous contract period, how many of the six QSL contractors were used?
Two
- 6) On average, how many cases were assigned to a QSL contractor in each year of the prior contract?
This number varies dependent on the number and type of cases identified for investigation and/or prosecution.
- 7) How many cases on average do you expect the forensic accountant to assist with per year moving forward?
Undetermined based on case load referring to number of cases for forensic account per year - a reasonable expectation may be a few but less than 10.

8) How does Rockland County prefer the proposals to account for expenses/travel incurred on County projects?

An hourly rate is preferred; travel is not an allowable cost.

9) Is there a maximum number of hours allowed to be charged by the QSL contractor per case? Or will the hours be based off the complexity of the case?

The hours are based on the hours worked per case, no maximum.

10) Page 5 states "Unless otherwise stated, proposal must include a minimum of three (3) current projects and two (2) past projects." Page 15 states for the Past and Present Performance Information Form "a minimum of three references". Can the County confirm how many references are required?

Answered on Addendum #1. The minimum number stated in the RFP is what is required. Bidder may include as many as they like.

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SIGNED:

Paul J. Brennan

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DIRECTOR OF PURCHASING**

ADDENDUM

1/23/24