

**REQUEST FOR PROPOSAL  
ANNUAL FINANCIAL AUDIT SERVICES  
for  
Counties of Warren and Washington  
Industrial Development Agency  
And  
Counties of Warren and Washington  
Civic Development Corporation**

Pursuant to Article 18A section 859 – Financial Records of the New York State General Municipal Law and Section 2802(2) of the New York State Public Authorities Law, the Counties of Warren and Washington *Industrial Development Agency* and Counties of Warren and Washington *Civic Development Corporation* are required to obtain an independent annual audit of their finances within 90 days after the close of the Agency/Corporation fiscal year (December 31st). Copies of the applicable statutes are attached as Exhibit A and delineate in full the audit requirements.

The Agency and Corporation are seeking a proposal from qualified, certified public accounting firms interested in performing this audit for the fiscal year ending December 31, 2022.

Scope of Services

1. An audit is to be made of the records and accounts of the Agency/Corporation, including but not limited to, bond transactions, straight lease transactions, notes issued, outstanding or retired during the applicable accounting period, Payment in Lieu of Tax (“PILOT”) transactions and the billing of same pursuant to PILOT Agreements with developers and payment of same to applicable taxing jurisdictions;
2. Preparation of the financial statement and supplemental statements in compliance with the *Uniform System of Accounts for IDAs* issued by the New York State Comptroller;
3. Preparation and filing of Form 8879-TE for the Warren Washington County Civic Development Corporation;
4. Presentation of the audits to the Members at a duly scheduled meeting;
5. An opinion of the accountant performing each audit will be sought stating that the audit was conducted in accordance with *Governmental Auditing Standards* and the financial statements have been presented in conformity with such standards;
6. A management letter

### Location of Records and Accounts

Records and accounts are located and maintained by the Agency/Corporation at its offices at 5 Warren St. Suite 210, Glens Falls, New York 12801.

### Agency Personnel

The following individuals are available to answer questions and assist you in the preparation of a proposal:

Kara Lais, General Counsel  
FitzGerald Morris Baker Firth, P.C.  
518-745-1400

### Proposals

Proposals can be sent via email at: [AWeaver@Warren-WashingtonIDA.com](mailto:AWeaver@Warren-WashingtonIDA.com) no later than October 15, 2022 by 12:00 PM noon.

### Content/Format of Proposal

Expression of interest and assurance that your firm will accomplish the audit within the prescribed time frame.

1. A description of the level of effort you feel will be required together with an estimate of your fee for services.
2. A description of how your fee is arrived at, including hourly rates, pass-through expenses, etc.
3. Qualifications of the firm, including experience in performing similar audits.
4. Names and qualifications of individuals who will be assigned to perform the audit.
5. A proposed three-year contract for your services.

### Award of Contract

Our Agency's evaluation of proposals will include price plus other factors such as location, reputation, experience, staffing, suitability for Agency need, and may include negotiations on a fair and equal basis. The award of a contract will be made in the best interest of the Agency and Corporation.