



## Hudson River - Black River Regulating District

**KATHY HOCHUL**  
Governor

**MARK M. FINKLE**  
Chairman

**JOHN C. CALLAGHAN**  
Executive Director

January 18, 2024

Request for Proposals for Independent Audit Services  
Proposals due February 15, 2024 by 4:00 PM Eastern Standard Time (EST)

The Hudson River-Black River Regulating District (“HRBRRD” or “the Regulating District”), a New York State Public Benefit Corporation, invites proposals from firms interested in providing independent audit services in connection with issuance of its financial statements and investments.

HRBRRD expects to award a contract to a single firm. The contract term is anticipated to be three years with the option to renew for two, single year periods.

The Regulating District encourages the participation of Minority and Women-Owned (MWBE), Service-Disabled Veteran-Owned (SDVOB), and Small Business firms as either prime or sub-contracting vendors. HRBRRD’s annual goal for MWBE participation is 30% and SDVOB is 6%.

**Proposal Submission:** Electronic submission is preferable. Proposers may submit Word or PDF files. Individual files should be 25MB or less in file size. Proposal PDFs should be searchable and should be created by direct conversion from MS Word or other conversion utility. Files should not be scanned. For ease of identification, all electronic files must be named using the proposer’s entity name in the title of the document. HRBRRD will also accept proposals by mail or hand-delivery if email submission is not possible.

Please email proposal to [tmaniccia@hrbrd.ny.gov](mailto:tmaniccia@hrbrd.ny.gov).

Proposals unable to be emailed should be mailed or hand-delivered to and received by the due date and time at:

Hudson River-Black River Regulating District  
54 State Street, Suite 501  
Albany, NY 12207  
ATTN: Timothy M. Maniccia

No communication intended to influence this procurement is permitted except by contacting Timothy M. Maniccia (Designated Contact) at (518) 465-3491 or by e-mail [tmaniccia@hrbrd.ny.gov](mailto:tmaniccia@hrbrd.ny.gov) (for technical questions). If you have legal and/or contractual questions concerning this solicitation, contact Robert P. Leslie, Esq. (Designated Contact) at (518) 465-3491 or [rleslie@hrbrd.ny.gov](mailto:rleslie@hrbrd.ny.gov). Contacting anyone other than the Designated Contacts (either directly by the proposer or indirectly through a lobbyist or other person acting on the proposer’s behalf) in an attempt to influence the procurement: (1) may result in a proposer being deemed a non-responsible proposer, and (2) may result in the proposer not being awarded a contract.

## **I. Introduction**

HRBRRD was created in 1959 when the New York State Legislature passed legislation (Article 15 Title 21 of the Environmental Conservation Law) combining the Hudson River Regulating District, founded in 1922, and the Black River Regulating District, founded in 1919. Both were created to regulate the flow of the waters of New York State's two great neighboring watersheds.

The Regulating District's operations are conducted under two regional operating units – one for the Black River Area and another for the Hudson River Area - each with segregated budgets, safeguarding of funds and financial recordkeeping in accordance with New York State statute. The management of both regions is vested in a seven-member Board appointed by the Governor of New York State. The Regulating District Board formulates policies and promulgates rules and regulations necessary to fulfill its mission in the Hudson River Area at Great Sacandaga Lake (also in accordance with the Upper Hudson/Sacandaga Offer of Settlement) and Indian Lake, and in the Black River Area at Stillwater, Old Forge, Sixth Lake and Hawkinsville.

Additional information on HRBRRD, including independent financial statement and investment audits from prior years as well as historical operating information, can be found at ([www.hrbrrd.ny.gov](http://www.hrbrrd.ny.gov)).

## **II. Scope of Services**

The Regulating District seeks to procure the services of a qualified independent audit firm to produce audits of its financial statements, including its internal controls, and investments for the July 1, 2023-June 30, 2024, July 1, 2024-June 30, 2025 and July 1, 2025-June 30, 2026 fiscal years. Such audits shall be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Independent audit firms must also be able to produce audits that comply with provisions of New York State Public Authorities Law, Section 2800, regulations promulgated by the Office of the New York State Comptroller, policy guidance and recommended practices formulated by the New York State Authorities Budget Office as well as the Regulating District's internal policies.

## **III. Proposal Requirements**

Proposals should not be excessively long or submitted in an elaborate format that includes expensive binders or graphics. Unnecessary attachments beyond those sufficient to present a complete, comprehensive, and effective response will not influence the evaluation of the proposal. Each page of the proposal should state the name of the proposer, the title of the RFP (Independent Audit Services), and the page number.

In compliance with §139-j and §139-k of the State Finance Law (see Section V, General Conditions below for additional information), proposers will be required to answer questions during proposal submission, which will include, among other things, making required certification under the State Finance Law and to disclose any Prior Findings of Non-Responsibility.

To be considered, the proposals must respond to the questions and requests listed below. Failure to respond to the questions or provide information as requested may be deemed unresponsive. Proposals should not exceed twenty (20) pages, excluding required attachments and signed cover letter.

HRBRRD will not be responsible for any costs or expenses incurred by respondents responding to this RFP, including the cost of preparing the initial response or providing any additional information. Proposals and attachments should be emailed as individual documents.

Proposers should email questions to [tmaniccia@hrbrrd.ny.gov](mailto:tmaniccia@hrbrrd.ny.gov) by 4:00 PM EST on January 29, 2024.

The Regulating District will respond to and publish answers to all questions by 4:00 PM EST on February 2, 2024.

Deadline for submission of proposals is 4:00 PM EST on February 15, 2024.

All proposals must be in the following format:

### **Section 1. Capability**

A. **Cover Letter.** Cover letter shall be signed by a person authorized to commit the firm to the terms of the response and to be held primarily responsible for the veracity of statements made in the response.

B. **Description of Firm.** Provide a brief description of your firm, its capabilities and organizational structure. Please describe how your firm's selection would benefit HRBRRD and why your firm should be appointed as independent auditor including a description of the firm's strengths, process for ensuring an efficient and effective audit and its process for understanding HRBRRD's structure, activities, systems, personnel and special needs, and any other factors that should be considered.

C. **Approach to Services Requested.** Present your firm's approach to complete the services requested in Section II above. Describe your firm's in-house technical and analytical abilities as well as its demonstrated commitment to its state and local government audit practice.

D. **Key Personnel.** Identify and describe the qualifications of key personnel and team members that will be involved in auditing HRBRRD's financial statements, including internal controls, and investments, including their role and the extent of their participation, their capabilities and relevant experience. Please limit this list to and include resumes of those who will work directly on HRBRRD's audits.

### **Section 2. Cost**

The proposal must include the independent auditor's proposed fees broken down separately for audit of financial statements (including its internal controls) and for audit of investments. Any reimbursement for travel or other expenses sought by proposers will be added to proposed fees to arrive at a single figure representing the total cost to the Regulating District. Please provide cost information in the same format on similar independent audits that your firm has completed within the last six months.

## **IV. Proposal Evaluation**

Proposals that meet proposal requirements will be reviewed in an impartial and comprehensive manner by an Evaluation Committee comprised of HRBRRD staff. The evaluation will have a Technical component and a Cost component.

The Technical component will be based on the following areas of consideration (items 1-4 below), with the maximum number of points in each category shown in parentheses.

1. Understanding of and Ability to Perform Scope of Services (25). The principal factor in the selection of an independent auditor will be the auditor's ability to perform a quality audit. This ability must be described through its understanding of the ongoing work required by the Scope of Services. This should include a description of implementation of recent standards issued by the Governmental Accounting Standards Board and any additional services necessary for the production of independently audited financial statements.
2. Demonstrated Experience with Organizations like HRBRRD (20). Firms should be able to demonstrate experience serving as an independent auditor to small New York State authorities or public benefit corporations that are subject to tight statutory deadlines for completing such work. Firms should also describe any service provided to New York State authorities or public benefit corporations with a complicated statutory basis and legal history. Please include the name and contact information for three references for such experience.
3. Experienced Personnel (15). The assignment of sufficient, qualified, and experienced professional personnel, with preference given to personnel experienced in providing services such as those contemplated by this RFP, is vital. Please include the names and brief resumes of the audit professionals who will be assigned to the Regulating District.
4. M/WBE, SDVOB, SBE status (10)- Please include the certification or other supporting documentation indicating that your firm is New York State certified as Minority-Owned Business Enterprise, Woman- Owned Business Enterprise, Service-Disabled Veteran-Owned Small Business or New York State Small Business bidder.

Evaluation Committee members will independently score each proposal for each technical area of consideration. The sum of these scores will be computed to arrive at an overall technical score for each scored proposal. The overall technical score for each scored proposal from each member of the Evaluation Committee will then be averaged to arrive at a single technical score for each proposal.

The Cost component will be computed as described below:

5. Cost (30). The basis for the cost proposal evaluation rankings will be the fee compensation received from each proposer. The total cost will be ranked with the low bid awarded the maximum of 30 points. The remaining proposals will be assigned scores based on the following formula:

$$\frac{\text{Total Fees for Lowest Bidder}}{\text{Total Fees Proposed by Bidder}} * 30$$

The Cost component will be added to each proposal's single technical score to arrive at an overall composite score for each proposal. The maximum overall composite score for each proposal is 100.

**Selection Process.** The HRBRRD Board will make the final selection based on a recommendation from the Evaluation Committee. The target date for this decision is the Board's April 9, 2024 meeting.

Any unsuccessful proposer may request, within two weeks after the contract award is made, a debriefing regarding the reasons that their proposal was not selected for an award. Such a request may be made by contacting Timothy M. Maniccia via e-mail at [tmaniccia@hrbrrd.ny.gov](mailto:tmaniccia@hrbrrd.ny.gov).

As per debriefing guidelines established by the New York State Office of General Services, the debriefing will include the following:

- the reasons that the proposal, bid or offer submitted by the unsuccessful bidder was not selected for award;
- the qualitative and quantitative analysis employed in assessing the relative merits of the proposals, bids or offers;
- the application of the selection criteria to the unsuccessful bidder's bid/proposal;
- when the debriefing is held after the final award, the reasons for the selection of the winning proposal, bid or offer;
- to the extent practicable, general advice and guidance to the unsuccessful bidder concerning potential ways that their future proposals, bids or offers could be more responsive;
- any additional questions from bidder (within the scope of a debriefing).

All information shared during the debriefing will be retained and turned over to the Office of the State Comptroller as part of the procurement record.

Interested parties, defined as "a participant in the procurement process, and those who can establish that their participation in the procurement process was foreclosed by the actions of the public contracting entity" and have suffered harm as a result of the manner in which the procurement was conducted" may file an initial protest with Office of the State Comptroller's Bureau of Contracts (BOC) after the HRBRRD has made a contract award.

Any protest must be in writing and filed with BOC within ten business days of notice of the contract award or, if a debriefing has been requested by the interested party, within five business days of the debriefing (whichever is later). If the interested party is not provided with notice of the contract award, the interested party may file a protest with BOC at any time after the contract award and prior to the Comptroller's final action on the contract.

The protest must be filed with:

Bureau Director at [bidprotests@osc.ny.gov](mailto:bidprotests@osc.ny.gov)

or

Bureau of Contracts  
New York State Office of the State Comptroller  
110 State Street, 11th Floor  
Albany, NY 12236

An initial protest to the BOC must be in writing and must contain specifically enumerated factual and/or legal allegations, setting forth the basis on which the protesting party challenges the contract award by the public contracting entity. Additional information on filing a protest with the BOC can be found at [https://govt.westlaw.com/nycrr/Document/Ifa1559f8002611e7a6f0d9139f316eff?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=\(sc.Default\)](https://govt.westlaw.com/nycrr/Document/Ifa1559f8002611e7a6f0d9139f316eff?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default))

## V. General Conditions

**Proprietary Information** - Careful consideration should be given before confidential information is submitted to HRBRRD as part of your proposal. Review should include whether it is critical for evaluating a proposal, and whether general, non-confidential information, may be adequate for review purposes. The NYS Freedom of Information Law, Public Officers law, Article 6, provides for public access to information HRBRRD possesses. Public Officers Law, Section 87(2)(d) provides for exceptions to disclosure for records or portions thereof that "are trade secrets or are submitted to an agency by a commercial enterprise or derived from information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise." Information submitted to HRBRRD that the proposer wishes to have treated as proprietary, and confidential trade secret information, should be identified and labeled "Confidential" or "Proprietary" on each page at the time of disclosure. This information should include a written request to except it from disclosure, including a written statement of the reasons why the information should be excepted. See Public Officers Law, Section 89(5) and the procedures set forth in 21 NYCRR Part 501. However, HRBRRD cannot guarantee the confidentiality of any information submitted.

**Omnibus Procurement Act of 1992** - It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority- and women-owned business enterprises, as bidders, subcontractors, and suppliers on its procurement agreements.

Information on the availability of New York subcontractors and suppliers is available from:

Empire State Development  
Division for Small Business  
625 Broadway Albany, NY 12207

A directory of certified minority- and women-owned business enterprises is available from:

Empire State Development  
Minority and Women's Business Development Division  
625 Broadway Albany, NY 12207

**State Finance Law sections 139-j and 139-k** - HRBRRD is required to comply with State Finance Law sections 139-j and 139-k. These provisions contain procurement lobbying requirements which can be found at <https://online.ogs.ny.gov/legal/lobbyinglawfaq/default.aspx>. Proposers are required to answer questions during proposal submission, which will include making required certification under the State Finance Law and to disclose any Prior Findings of Non-Responsibility (this includes a disclosure statement regarding whether the proposer has been found non-responsible under section 139-j of the State Finance Law within the previous four years). The requisite forms must be completed and returned with all proposals and can be found in Section VI- Additional Information below.



**Tax Law Section 5-a** - HRBRRD is required to comply with the provisions of Tax Law Section 5-a, which requires a prospective contractor, prior to entering an agreement with HRBRRD having a value in excess of \$100,000, to certify to the Department of Taxation and Finance (the "Department") whether the contractor, its affiliates, its subcontractors and the affiliates of its subcontractors have registered with the Department to collect New York State and local sales and compensating use taxes. The Department has created a form to allow a prospective contractor to readily make such certification. See, ST-220-TD (available at [http://www.tax.ny.gov/pdf/current\\_forms/st/st220td\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/st/st220td_fill_in.pdf)). Prior to contracting with HRBRRD, the prospective contractor must also certify to HRBRRD whether it has filed such certification with the Department. The Department has created a second form that must be completed by a prospective contractor prior to contacting and filed with HRBRRD. See, ST-220-CA (available at [http://www.tax.ny.gov/pdf/current\\_forms/st/st220ca\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/st/st220ca_fill_in.pdf)). The Department has developed guidance for contractors which is available at <http://www.tax.ny.gov/pdf/publications/sales/pub223.pdf>.

**Contract Award** - HRBRRD anticipates making one or more awards under this solicitation. HRBRRD anticipates a contract duration of three (3) years with the option to renew for two, single year periods, unless HRBRRD management determines a different structure is more efficient based upon proposals received. A contract may be awarded based on initial applications without discussion, or following limited discussion or negotiations pertaining to the Statement of Work. Each proposal should be submitted using the most favorable cost and technical terms. HRBRRD may request additional data or material to support applications. HRBRRD may at its discretion elect to extend and/or add funds to any project funded through this solicitation. Proposers should keep in mind that acceptance of all standard terms and conditions will generally result in a more expedited contracting process. HRBRRD expects to notify proposers by April 30, 2024 whether your proposal has been selected to receive an award. HRBRRD may decline to contract with awardees that are delinquent with respect to any obligation under any previous or active HRBRRD agreement.

**Accessibility Requirements** - If awardees from this solicitation will be posting anything on the web, or if the awardee will produce a final report that HRBRRD will post to the web, the following language must be included. HRBRRD requires contractors producing content intended to be posted to the Web to adhere to New York State's Accessibility Policy. This includes, but is not limited to, deliverables such as: documents (PDF, Microsoft Word, Microsoft Excel, etc.), audio (.mp3, .wav, etc.), video (.mp4, .mpg, .avi, etc.), graphics (.jpg, .png, etc.), web pages (.html, .aspx, etc.), and other multimedia and streaming media content.

**Limitation** - This solicitation does not commit HRBRRD to award a contract, pay any costs incurred in preparing a proposal, or to procure or contract for services or supplies. HRBRRD reserves the right to accept or reject any or all proposals received, to negotiate with all qualified sources, or to cancel in part or in its entirety the solicitation when it is in HRBRRD's best interest. HRBRRD reserves the right to reject proposals that deviate from the standard terms and conditions included in Standard Clauses in New York State Contracts (See Appendix A). HRBRRD reserves the right to disqualify proposers based upon the results of a background check into publicly available information and the presence of a material possibility of any reputational or legal risk in making of the award.

**Disclosure Requirement** - The proposer shall disclose any indictment for any alleged felony, or any conviction for a felony within the past five years, under the laws of the United States or any state or territory of the United States and shall describe circumstances for each. When a proposer is an association, partnership, corporation, or other organization, this disclosure requirement includes the organization and its officers, partners, and directors or members of any similarly governing body. If an indictment or conviction should come to the attention of HRBRRD after the award of a contract,

HRBRRD may exercise its stop-work right pending further investigation or terminate the agreement; the contractor may be subject to penalties for violation of any law which may apply in the particular circumstances. Proposers must also disclose if they have ever been debarred or suspended by any agency of the U.S. Government or the New York State Department of Labor.

**Vendor Assurance of No Conflict of Interest or Detrimental Effect** - The proposer shall disclose any existing or contemplated relationship with any other person or entity, including any known relationships with any member, shareholders of 5% or more, parent, subsidiary, or affiliated firm, which would constitute an actual or potential conflict of interest or appearance of impropriety, relating to other clients/customers of the proposer or former officers and employees of HRBRRD, in connection with proposer's rendering services as proposed. If a conflict does or might exist, please describe how your company would eliminate or prevent it. Indicate what procedures will be followed to detect, notify HRBRRD of, and resolve any such conflicts.

The proposer must disclose whether it, or any of its members, or, to the best of its knowledge, shareholders of 5% or more, parents, affiliates, or subsidiaries, have been the subject of any investigation or disciplinary action by the New York State Commission on Public Integrity or its predecessor State entities (collectively, "Commission"), and if so, a brief description must be included indicating how any matter before the Commission was resolved or whether it remains unresolved.

**Public Officers Law** – For any resulting awards, the Contractor and its subcontractors shall not engage any person who is, or has been at any time, in the employ of the State to perform services in violation of the provisions of the New York Public Officers Law, other laws applicable to the service of State employees, and the rules, regulations, opinions, guidelines or policies promulgated or issued by the New York State Joint Commission on Public Ethics, or its predecessors (collectively, the "Ethics Requirements"). Proposers are reminded of the following Public Officers Law provision: contractors, consultants, vendors, and subcontractors may hire former HRBRRD employees. However, as a general rule and in accordance with New York Public Officers Law, former employees of HRBRRD may neither appear nor practice before HRBRRD, nor receive compensation for services rendered on a matter before HRBRRD, for a period of two years following their separation from HRBRRD service. In addition, former HRBRRD employees are subject to a "lifetime bar" from appearing before any state agency or authority or receiving compensation for services regarding any transaction in which they personally participated, or which was under their active consideration during their tenure with HRBRRD.

Any awardee will be required to certify that all of its employees, as well as employees of any subcontractor, whose subcontract is valued at \$100,000 or more who are former employees of the State and who are assigned to perform services under the resulting contract, shall be assigned in accordance with all Ethics Requirements. During the term of any agreement, no person who is employed by the contractor or its subcontractors and who is disqualified from providing services under the contract pursuant to any Ethics Requirements may share in any net revenues of the contractor or its subcontractors derived from the contract. HRBRRD may request that contractors provide it with whatever information the State deems appropriate about each such person's engagement, work cooperatively with the State to solicit advice from the New York State Joint Commission on Public Ethics, and, if deemed appropriate by the State, instruct any such person to seek the opinion of the New York State Joint Commission on Public Ethics. HRBRRD shall have the right to withdraw or withhold approval of any subcontractor if utilizing such subcontractor for any work performed would be in conflict with any of the Ethics Requirements. HRBRRD shall have the right to terminate any contract at any time if any work performed is in conflict with any of the Ethics Requirements.



## **VI. Additional Information**

Appendix A- Standard Clauses for New York State Contracts (June 2023 version) can be found here:

<https://ogs.ny.gov/system/files/documents/2023/06/appendix-a-june-2023.pdf>

Additional documents to be completed at the time a proposal is submitted, including:

- Offerer's Affirmation of Understanding of and Agreement pursuant to State Finance Law §139-j (3) and §139-j (6) (b);
- Offerer Disclosure of Prior Non-Responsibility Determinations; and
- Offerer's Certification of Compliance with State Finance Law §139-k(5)

can be found here:

[https://oer.ny.gov/system/files/documents/2022/04/adm-325\\_lobbying-law-all-in-one.pdf](https://oer.ny.gov/system/files/documents/2022/04/adm-325_lobbying-law-all-in-one.pdf)

- Vendor Responsibility Questionnaire can be found here:  
<https://www.osc.ny.gov/state-vendors/vendrep/file-your-vendor-responsibility-questionnaire?redirect=legacy>
- New York State Department of Taxation and Finance form ST-220-CA can be found here:  
[https://www.tax.ny.gov/pdf/current\\_forms/st/st220ca\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/st/st220ca_fill_in.pdf)
- Sexual Harassment Prevention Certification Pursuant to State Finance Law §139-L is included below.

**SEXUAL HARASSMENT PREVENTION CERTIFICATION  
PURSUANT TO STATE FINANCE LAW §139-L**

To: Board of Hudson River - Black River Regulating District

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that the bidder has and has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees. Such policy shall, at a minimum, meet the requirements of section two hundred one-g of the labor law. If the bidder cannot make the foregoing certification, such bidder shall so state and shall furnish with the bid a signed statement that sets forth in detail the reasons that the bidder cannot make the certification. By signing you certify your express authority to sign on behalf of yourself, your company, or other entity and full knowledge and acceptance of this Certification document and that all information provided is complete, true and accurate.

By: \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_

Authorized Signature

Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
D/B/A - Doing Business As (if applicable)

\_\_\_\_\_  
Address

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City

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State

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Zip