



**AUDIT COMMITTEE
AGENDA**

September 11, 2024

Time: 3:45 p.m. / Location: Elwood Davis Rd.

Members: J. Driscoll – Chair, R. Raman, Natalie Zaccaria

1. Authorizing a Contract for Agency Audits for Fiscal Years 2024, 2025, and 2026 - *Resolution*

**RESOLUTION AUTHORIZING CONTRACT FOR AGENCY AUDITS FOR
CALENDAR YEARS 2024, 2025 AND 2026**

WHEREAS, the accounts of the Onondaga County Resource Recovery Agency are, pursuant to the provisions of Section Five of Article Ten of the New York State Constitution, subject to the supervision of the State Comptroller; and

WHEREAS, Section 2045-r and Section 2802 of the Public Authorities Law requires the Agency to prepare a detailed audit and annual report and to submit copies to the County Executive, County Comptroller, Chair of the Onondaga County Legislature and the Authorities Budget Office; and

WHEREAS, it is appropriate to hire an independent certified public accounting firm possessing special skills and training in accounting to provide professional services, on time and materials basis, for such an audit and report for calendar years 2024, 2025 and 2026, with either party having the right, after the first year or second year, to cancel the contract on thirty (30) days written notice; and

WHEREAS, the Audit Committee of the Agency has secured proposals/qualifications from several independent certified public accounting firms to conduct the audit required by Public Authorities Law Section 2045-r for the years 2024, 2025 and 2026, and the Audit Committee, after discussion, has recommended that the firm of Grossman St. Amour Certified Public Accountants PLLC be retained to perform the 2024, 2025 and 2026 Agency audits at:

a cost not to exceed \$18,000 for the 2024 audit,
a cost not to exceed \$18,700 for the 2025 audit, and a
cost not to exceed \$19,500 for the 2026 audit,

and to have the results of that audit submitted as required thereunder; now, therefore be it

RESOLVED, that the Audit Committee Chair of the Onondaga County Resource Recovery Agency is hereby authorized to execute a contract with Grossman St. Amour Certified Public Accountants PLLC for professional auditing services to perform the 2024, 2025 and 2026 Agency audits at a cost not to exceed \$18,000 for the 2024 audit, a cost not to exceed \$18,700 for the 2025 audit, and a cost not to exceed \$19,500 for the 2026 audit, and to do all that is necessary to comply with the filing requirements of the Agency's enabling legislation and the work scope required by the Agency Audit Committee with either party having the right, after the first year or second year, to cancel the contract on thirty (30) days written notice. This Resolution shall take effect immediately.

Resolution Adopted Date: _____

Vote: Ayes: _____ **Nays:** _____ **Abstain:** _____

Signed: _____



Proposal to Provide Professional Audit Services to
ONONDAGA COUNTY RESOURCE RECOVERY AGENCY

Submitted by:

Grossman St. Amour CPAs PLLC

Mark R. Ciaralli, CPA, CFE
Direct phone: 315.701.6391
Email: mciaralli@gsacpas.com

www.gsacpas.com

Submittal date: August 14, 2024



grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC



Proposal to Provide Professional Audit Services to Onondaga County Resource Recovery Agency

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CERTIFIED PUBLIC ACCOUNTANTS PLLC

August 14, 2024

Steven J. St. Amour, CPA/ABV, CVA
Linda Gabor, CPA, CFE
Adam E. Panek, CPA
Mark R. Ciaralli, CPA, CFE
Jaimie P. Galante, CPA
Elizabeth A. Gardner, CPA
Daniel F. Griffin, CPA, CVA
Gary A. Grossman, CPA, CFP
Michael G. Lisson, CPA, CITP
Anna T. Murphy, CPA
Christina R. Ondrako, CPA
Ricky D. Shaw, CPA

Audit Committee
Onondaga County Resource Recovery Agency
100 Elwood Davis Road
North Syracuse, NY 13212-4312

Dear Audit Committee Members:

In response to your request for professional services (RFP) to continue serving as the independent auditors of the Onondaga County Resource Recovery Agency (OCRRA) for the years ended December 31, 2024, 2025, and 2026, Grossman St. Amour CPAs is pleased to present the following proposal.

OCRRA is an important client of our firm and we appreciate the opportunity to continue our services with you. As current auditors of OCRRA, we are familiar with your current policies and procedures and welcome the opportunity to provide you with the quality service you have expected from us. We believe our past performance with OCRRA speaks to the high quality and thorough approach our firm will continue to deliver.

We also understand your desire to have partner rotation every 5 years, which we can easily accommodate. Over the years, we have provided OCRRA with a capable and consistent team.

This proposal summarizes our understanding of services to be performed and the factors that best qualify Grossman St. Amour CPAs to continue serving as your external auditors. As we have done for OCRRA in prior years, we will be available throughout the year and will work with management to ensure a smooth audit process.

We commit to perform our work within the time required by the New York State Authority Budget Office, which requires financial statements to be completed by March 31 of each year. We will also be prepared to discuss the financial statements and the results of our audit procedures with the audit committee and the board of directors in early March. We have adhered to this timeline each of the past eight years and will continue to meet your deadline.

We look forward to following up with you to discuss our proposal in more detail. In the meantime, if you have any questions, please feel free to contact me at 315.701.6391 or via email at mciaralli@gsacpas.com

Very truly yours,

GROSSMAN ST. AMOUR
CERTIFIED PUBLIC ACCOUNTANTS, PLLC

Mark R. Ciaralli

Mark R. Ciaralli, CPA, CFE
Partner



Our goal is to provide OCRRA with high-quality, timely, and value-added services. The following factors highlight why we believe Grossman St. Amour CPAs is uniquely qualified to continue providing professional independent auditing services to OCRRA. We take great pride in working with your team and meeting with OCRRA's impressive board of directors and audit committee throughout the course of our audit. We look forward to continuing our working relationship with management and your team.

AN UNDERSTANDING OF YOUR SCOPE AND NEEDS

Our understanding of the services to be performed is to conduct the annual audit of the financial accounts and records of OCRRA in accordance with generally accepted standards as set forth by the AICPA, GASB, applicable standards promulgated by the New York State Comptroller, applicable regulations of the New York State Authority Budget Office, and generally accepted government auditing standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards.

We have a thorough understanding of your operations and your financial reporting responsibilities based on our current experience providing professional auditing services. We provide services to numerous entities that are similar to OCRRA and are well versed in the regulations, rules and laws as they apply to OCRRA. We understand that we must perform your audit in accordance with generally accepted auditing standards for governmental entities, including other audit related procedures such as the investment compliance requirement as required by the ABO.

FIRM QUALIFICATIONS AND GOVERNMENTAL EXPERIENCE

We have broad experience auditing municipalities and governmental entities. Not only does Grossman St. Amour CPAs offer a full range of auditing and financial services that municipalities and governmental entities require, but we also possess the practical knowledge and capabilities that come with years of experience serving the financial needs of this industry. We have found that frequent accounting and regulatory changes have become particularly complex, and we have worked closely with our clients to minimize the associated burdens through proper planning and education.

Mike Lisson is the consulting partner on your audit and leads the firm's governmental practice. Our firm is a voluntary member of the AICPA's Governmental Audit Quality Center, which promotes the importance of quality governmental audits and the value of such audits to governmental entities. As a member of the Governmental Audit Quality Center, we are committed to performing the highest quality service possible. We demonstrate our commitment by voluntarily agreeing to adhere to the Center's significant membership requirements, including designating a partner to be responsible for our governmental audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our firm's peer review report publicly available.

We invite you to contact the following governmental clients who have received audit services from Grossman St. Amour CPAs.

CLIENT NAME	CONTACT INFO	ENGAGEMENT PARTNERS
Town of DeWitt (includes Town of DeWitt Local Development Corp. as well as the DeWitt Fire District)	Contact: Kerrie Fusco Phone: 315.446.3392 x6 Email: KFusco@townofdewitt.com	Mark R. Ciaralli, CPA, CFE Michael Lisson, CPA, CITP
City of Syracuse Industrial Development Agency and Syracuse Local Development Corporation *	Contact: Judy DeLaney Phone: 315.473.3275 Email: JDeLaney@syrgov.net	Mark R. Ciaralli, CPA, CFE Michael Lisson, CPA, CITP
Syracuse Economic Development Corporation *	Contact: John Vavonese Phone: 315.448.8081 Email: JVavonese@syrgov.net	Michael Lisson, CPA, CITP Mark R. Ciaralli, CPA, CFE
Onondaga County Industrial Development Agency	Contact: Christopher Cox Phone: 315.435.3770 Email: ChristopherCox@ongov.net	Michael Lisson, CPA, CITP
Onondaga County Civic Development Corporation	Contact: Christopher Cox Phone: 315.435.3770 Email: ChristopherCox@ongov.net	Michael Lisson, CPA, CITP

*These entities are subject to various rules and regulations including federal/state grant compliance and/or New York State Authorities Budget Office Reporting (NYSABO).

Our firm works with other local municipalities including the Town of Salina, the Town of Alexandria, as well as various local school districts and fire districts. Our ability to continue to provide you with stellar governmental audit services are extensive and well recognized.

AUDIT PHILOSOPHY

Our philosophy is not to just provide the minimal audit requirements as required by auditing standards. We see ourselves as thought leaders in the governmental industry and provide routine guidance, as needed, to our clients in areas such as internal controls and budgeting. We also assist many of our clients with their required submissions to the New York State Authorities Budget Office and assisting management in their PARIS reporting requirements. We will not just perform your audit, but will be there to both support and assist you and your board, in their financial responsibilities and duties.

TIMELY RESPONSE AND TRANSPARENCY

Decision makers need to know that they can count on their accountants for prompt answers to inquiries throughout the year, as well as timely financial reports and recommendations for improvement. You want to work with a firm that will meet your expectations and timeframe. We will begin planning our audit shortly after our appointment, as we normally would in prior years, and work within the agreed-upon timeframe. We will always be available to you for any questions or issues that arise throughout the year.

PLANNING AND INTERIM FIELDWORK

Comprehensive planning is the key to a successful and efficient audit. During the late November/early December timeframe, we will meet with you to discuss changes and significant events that have occurred at OCRRA over the past year. We will perform our interim audit procedures, which typically last a few days. During this time, we will document and determine the effectiveness of the controls over, and proper accounting for, revenues, expenditures, assets and liabilities; including compliance with certain regulatory internal controls. We also will perform our risk assessment for the audit and determine our testing and approach. During this period, we will also meet with the audit committee to understand any concerns or areas of focus you would like to bring to our attention. Due to our history and knowledge of OCRRA, we believe we have provided support and helpful recommendations in your processes and efficiency improvements. We also have performed specific procedures over areas requested by the audit committee and will continue to make your needs our priority. We will continue to provide fresh perspective on all policies and procedures that you have come to expect.

YEAR-END FIELDWORK

Year-end fieldwork will take place in December or January each year, depending on OCRRA's needs. Our audit plan will consist of substantive tests on the statement of net position accounts, revenues, and expenses. We plan to meet the requirements of having the audited financial statements completed well in advance of the March 31 annual deadline. We will attend the meeting with the audit committee in early March to discuss the results of the audit and review the draft financial statements prior to release by Grossman St. Amour CPAs and management.

In addition, Grossman St. Amour CPAs will provide communication of internal control related matters identified in our audit, if any, in writing to management, as well as those charged with governance. We will report all such matters to the audit committee and Board of Directors, as applicable.

HISTORY & CREDENTIALS

Founded in 1957 and located in Syracuse, New York, Grossman St. Amour CPAs has provided clients with practical solutions in many areas of the accounting and tax profession for 67 years. We perform over 100 audit and review engagements annually. We have clients ranging from individuals to large corporations and practice in various industries including governmental and non-profit clients. Our office is located in downtown Syracuse. Our firm has on staff:



- 31 Certified Public Accountants
- 11 partners averaging over 25 years of public accounting experience, and are all licensed CPAs.
- 3 Certified Valuation Analysts (CVA)
- 2 Certified Fraud Examiners (CFE)
- 1 Certified Financial Planner (CFP)
- 1 Certified Information Technology Professional (CITP)

INDEPENDENCE, PEER REVIEW AND DEMONSTRATION OF ABILITIES

Grossman St. Amour CPAs and its employees are independent of OCRRA. We adhere to the American Institute of Certified Public Accountants (AICPA) professional standards and independence rules set forth by the Government Accountability Office in both fact and appearance. Our independence allows us to perform your audit without being affected by influence that could compromise professional judgment.

Our most recent Peer review reports are included as Exhibit I. Under the mandatory New York State regulation, audit firms are required to undergo a peer review once every three years. Therefore, a Peer Review of our audit services is performed every three years by an outside independent accounting firm. In the most recent review performed in 2023, Grossman St. Amour CPAs PLLC received a "pass" report with no letter of comments, which marks our ninth consecutive peer review (27) years, with clean results. The "pass" opinion represents the highest opinion for which our firm could achieve.

Grossman St. Amour CPAs has not been subject to investigation or charged by any government authority or any other accounting or financial auditing regulatory authority. Furthermore, we have no record of substandard work. The accounting firm and our certified public accountants are properly licensed.

PRIMEGLOBAL, THE ASSOCIATION OF ADVISORY AND ACCOUNTING FIRMS



Grossman St. Amour CPAs is an independent member firm of **PrimeGlobal, The Association of Advisory and Accounting Firms**. PrimeGlobal is one of the largest associations of independent accounting firms in the world. PrimeGlobal provides Grossman St. Amour CPAs with tools and resources to help furnish superior accounting, auditing, tax, management and consulting services to clients around the globe. Through PrimeGlobal, independent member firms offer the strength and capabilities of a large, worldwide organization with technical depth and geographic reach impossible for a local firm alone.

Mark R. Ciaralli, CPA, CFE, Engagement Partner

Phone: 315.701.6391 | Fax 315.422.0829 | Email: mciaralli@gsacpas.com



Mark will serve as the engagement partner who will coordinate the timing and approach of audit services with management, as well as ensure proper staffing and execution of all services. He will review the financial statements and supporting audit work and be available to discuss with your audit team any technical accounting or auditing matters as they arise. Mark will provide fresh insight into your audit procedures, while also providing recommendations and ideas on efficient procedures based on his extensive knowledge of governmental organizations such as OCRRA. Mark will continue to ensure that the highest quality audit is delivered to you in accordance with generally accepted auditing standards in a timely manner.

Mark has 21 years of experience working on audits of various organizations including fire districts, public school districts, governmental entities, and other municipalities. Mark also works with various entities subject to the public

Mark has been working with your team at OCRRA over the previous eight years and will continue to provide consistent service and support to your team. Mark is also Certified Fraud Examiner and provides a unique perspective to typical audit procedures.

EDUCATION

- Le Moyne College - Bachelor of Science in Accounting and Economics (Magna Cum Laude)

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants
- American Institute of Certified Public Accountants - Government Audit Quality Center
- Association of Certified Fraud Examiners
- New York State Society of Certified Public Accountants
- New York State Society of Certified Public Accountants – Past Board of Directors Member
- PrimeGlobal, The Association of Advisory and Accounting Firms

COMMUNITY

- Le Moyne College Department of Accounting Advisory Board - Member
- Food Bank of Central New York – Past President, Board of Directors
- Syracuse Chapter of the NYSSCPAs – Past President
- Leadership Greater Syracuse – Class of 2012
- 40 Under Forty Winner – 2017

Michael G. Lisson, CPA, CITP, Consulting Partner

Phone: 315.701.6430 | Fax: 315.422.0829 | Email: mlisson@gsacpas.com



Mike Lisson will serve as the consulting partner and continue to provide support to you and to our audit team. Mike has over 31 years of experience on governmental and not-for-profit audits and leads the firm's governmental practice. He is an expert in governmental accounting and you will continue to benefit from his experience and knowledge. Michael has significant experience with entities subject to the public authority rules and regulations and has been your lead audit partner from 2016 through 2020. Mike has been the consulting partner on the audit from 2021 through 2023, providing technical guidance and support.

He is the lead partner on the audits of the City of Syracuse Industrial Development Agency, Town of Dewitt, and the Syracuse Economic Development Corporation, which are all subject to the public authority rules and regulations. Mike is also the lead partner on entities with similar requirements of OCRRA.

Michael's experience includes financial statement and compliance auditing for governmental and non-profit organizations, human service providers, municipal government, and public school districts.

He presents annual audit plans, industry updates, and results of the audit to client Audit Committees and Boards of Directors. He assists clients on the implementation of internal controls, including controls over the financial reporting process. He has significant experience in performing government grant audits under governmental auditing standards and leads our firm's internal training regimen including extensive training in governmental entities.

He is a Certified Information Technology Professional (CITP) a designation credentialed by the American Institute of Certified Public Accountants.

EDUCATION

- State University of New York Oswego - Bachelor of Science in Accounting (Magna Cum Laude)
- Adjunct professor for SUNY Oswego School of Business

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants
- American Institute of Certified Public Accountants – Employee Benefit Plan Center
- American Institute of Certified Public Accountants – Government Audit Quality Center
- American Institute of Certified Public Accountants – Information Management and Technology Assurance
- Information Systems Audit and Control Association (ISACA)
- New York State Society of Certified Public Accountants
- Pennsylvania Society of Certified Public Accountants
- PrimeGlobal, The Association of Advisory and Accounting Firms

COMMUNITY

- State University of New York at Oswego School of Business – Board Member, Dean's Advisory Board
- Plaza Corporation (Iroquois Nursing Home, The Cottages at Garden Grove) - Audit Committee Chair
- Fiscal Advisory Committee – City of Syracuse – Co-Chair
- Ben Walsh for Syracuse, Treasurer
- Hope for Bereaved, Inc. – Past President, Board of Directors

Caroline E. Heaviside, CPA, Supervisor

Phone: 315.701.6457 | Fax: 315.422.0829 | Email: cheaviside@gsacpas.com



Caroline will continue to serve on your engagement as the supervisor, responsible for the day-to-day coordination of audit procedures with management. Caroline has worked with your team over the past five years and brings both great knowledge of OCRRA and a consistent presence. She will be available throughout the year to address any inquiries made by management that may arise.

Caroline is a consistent resource to your team and understands the expectations of OCRRA to complete the audit in a timely manner to issue the statements prior to March 31. She manages the audit for our team to adhere to this deadline and remain productive and efficient.

Caroline practices in the areas of audit and attest engagements and financial statement preparation. She has over seven years of experience working on audits of governmental and non-profit organizations and currently provides audit services to many governmental organizations. Caroline's skill assisting our clients is only outweighed by her tenacity and work ethic.

EDUCATION

- Le Moyne College, Madden School of Business – Master of Business Administration and Bachelor of Business Administration

PROFESSIONAL AFFILIATIONS

- PrimeGlobal, The Association of Advisory and Accounting Firms

COMMUNITY

- A Tiny Home for Good – Board Treasurer

Our fees include all out-of-pocket expenses and are similar to other governmental entities with similar financial reporting requirements. These professional services include the preparation and audit of the financial statements, including reports required for public authorities. The fees include all routine discussions with management and various meetings as requested by the board of directors.

	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
Audit of financial statements	\$ 18,000	\$ 18,700	\$ 19,500

Our emphasis is on a collaborative client engagement where you feel comfortable in reaching out to us at any time throughout the year. Accordingly, our fee quote includes such communications and you will not be burdened with additional costs for these routine matters. Should a special circumstance arise, we would discuss with you and arrive at a mutually agreed upon fee before any such services are provided. Our fee schedule is inclusive of out-of-pocket expenses.

EXHIBIT 1

PEER REVIEW REPORT

February 09, 2024

Steven St Amour
Grossman St. Amour, CPAs PLLC
110 West Fayette Street, Suite 900,
Syracuse, NY 13202-1188

Dear Steven St Amour:

It is my pleasure to notify you that on February 08, 2024, the Pennsylvania Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

PICPA Peer Review Committee

PICPA Peer Review Committee

peerreview@picpa.org
(267) 675-6250

cc: David Iles, Linda Gabor

Firm Number: 900010095628

Review Number: 604869

Report on the Firm's System of Quality Control

December 15, 2023

To the Partners of Grossman St. Amour Certified Public Accountants PLLC and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grossman St. Amour Certified Public Accountants PLLC (the firm) in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an examination of a service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grossman St. Amour Certified Public Accountants PLLC in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grossman St. Amour Certified Public Accountants PLLC has received a peer review rating of *pass*.



Sciarabba Walker & Co., LLP

EXHIBIT 2

OCRRA ATTACHMENTS 1 - 4

Attachment 1

CONFLICT OF INTEREST

AFFIDAVIT

STATE OF New York)
) ss:
COUNTY OF Onondaga)

Mark R. Ciaralli, CPA, CFE, being duly sworn, deposes and says for
and on behalf of Grossman St. Amour CPAs PLLC, that:

1. Our (my) firm Grossman St. Amour CPAs PLLC, is an independent firm or company, and has this date submitted a bid, proposal, or quote to provide goods and/or services to the Onondaga County Resource Recovery Agency.
2. I certify on behalf of the bidder, proposer, or quoter that it and its employees have no interest, direct or indirect, which could conflict in any manner or degree with the performance or provision of these goods and/or services to the Onondaga County Resource Recovery Agency.
3. If awarded a contract my (our) firm agrees that in providing the goods or in the rendering of services to the Onondaga County Resource Recovery Agency, no persons having any such interest shall be employed by the firm. I assume full responsibility for knowing whether my (our) employees or agents have any such interest and hereby certify that no such interest exists.

Dated: 8/14/24, 2024 By: Mark R. Ciaralli
For and on Behalf of: Grossman St. Amour CPAs PLLC

Sworn before me this 14th day of
August, 2024.
[Signature]
Notary Public

FAMARA A. KIESA
Notary Public in the State of New York
Qualified in Onondaga County No. 01K16218765
My Commission Expires March 29, 2026

Attachment 2

CERTIFICATE OF NON-COLLUSION

Non-collusive Certifications required of all bidders/proposers/quoters under Section 103-d of the General Municipal Law as amended by Chapter 751 of the Laws of 1965 and Chapter 675 of the Laws of 1966 effective September 1, 1966, is as follows:

By submission of this bid/proposal/quote, the bidder/proposer/quoter and each person signing on behalf of the bidder/proposer/quoter certifies, and in the case of a joint bid/proposal/quote each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid/proposal/quote have been arrived at independently without collusion, consultation, communications, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other bidder/proposer/quoter or with any competitor.

(2) Unless otherwise required by law, the prices which have been quoted in this bid/proposal/quote have not been knowingly disclosed by the bidder/proposer/quoter and will not knowingly be disclosed by the bidder/proposer/quoter prior to opening, directly or indirectly, to any other bidder/proposer/quoter or to any competitor; and

(3) No attempt has been made or will be made by the bidder/proposer/quoter to induce any other person, partnership, or corporation to submit or not to submit a bid/proposal/quote for the purpose of restricting competition.

Grossman St. Amour CPAs PLLC

Legal Name of Bidder/Proposer/Quoter (Typed)

110 West Fayette Street, Suite 900

Address (Typed)

Syracuse, NY 13202

City State Zip

BY:

Mark R. Ciaralli

Signature

Mark R. Ciaralli, CPA, CFE

Name (Typed)

Partner

Title (Typed)

Dated 8/14/24, 20

Attachment 3

Vendor Information Regarding

State Finance Law Procurement Compliance Provisions

OCRRA Procurement Regarding: Professional Auditing Services

OCRRA Designated Procurement Contact Person(s): Jenna Lawrence

OCRRA conducts its procurements to provide all vendors with an opportunity to compete fairly to maximize competition. New York State has enacted provisions in its State Finance Law, applicable to any contract over \$15,000.00 that further promotes fair competition. This law now requires that all communications i.e. “contacts” with the Agency regarding this procurement, after the Request to Bid, Request for Proposals, or Request for Quotes go out, must be through a designated OCRRA Procurement Contact Person. Our Designated Procurement Contact Person is listed above. All contacts by potential vendors should be through the Designated Procurement Contact Person and NO ONE ELSE! All such contacts will be recorded by the Designated Procurement Contact Person and any responding information given to a potential vendor will also be shared with all potential vendors, so no one has a competitive advantage. As a potential vendor on this procurement, you will need to fill in the Permissible Contacts Affirmation form, attached, and submit it with your bid/proposal/quote. You will also need to fill in the other part of this two page form that advises OCRRA of any Non-Responsibility Determinations under this law. If you fail to comply with the above Procurement contacts restrictions or you submit knowingly false, inaccurate or incomplete information, or you violate our OCRRA Ethics Code, you may be found to be a “Non-Responsible” vendor. This can result in a rejection of your firm for contract award, a cancellation of the contract, if later discovered (the Contract will include a cancellation provision for such a contingency), and in the event of two such findings in a four year period, debarment from obtaining any further OCRRA procurement contract for a period of four years from the time of the second violation.

Please be sure to familiarize yourself with these new legal provisions, fill out the attached forms, and contact only the Designated Procurement Contact Person during the procurement process. This will promote fair competition on this procurement and will not disqualify your firm from a potential OCRRA contract award.

Rev. 10/15/2009

Attachment 4

Disclosure to OCRRA during Procurement Process of Prior Non-Responsibility Determinations

OCRRA Procurement regarding: Professional Auditing Services

OCRRA Designated Procurement Contact Person: Jenna Lawrence

OCRRA conducts its procurements to maximize competition and provide all vendors with an opportunity to compete fairly. New York law now provides that, for any procurement over \$15,000.00, all potential vendors must disclose whether a governmental entity in New York has made a finding of "Non-Responsibility." "Non-Responsibility" is defined in State Finance Law Section 139-j and can include failure of a potential bidder/proposer/quoter to timely disclose truthful, accurate, or complete information that may allow OCRRA to make a determination as to its "responsibility" relative to this procurement as well as unauthorized procurement contacts (including contacts to someone other than the designated procurement contact) and ethics code violations. In order to qualify for consideration on this procurement, the bidder/proposer/quoter must complete and sign the form below.

(For Vendor Use)

Name and Address of Bidder/Proposer/Quoter Seeking to Enter into the Procurement Contract with OCRRA: Grossman St. Amour CPAs PLLC

Name, Title, and Phone Number of Person Submitting this Form: Mark R. Ciaralli, CPA, Partner
315.701.6391

Has any Governmental Entity in New York made a finding of Non-Responsibility regarding the bidder/proposer/quoter seeking to enter into the Procurement Contract in the previous four years? (Please circle):

No Yes

If you answered yes to the above question, please provide details regarding the finding of Non-Responsibility below.

New York Governmental Entity: _____

Date of Finding of Non-Responsibility: _____

Basis of Finding of Non-Responsibility: _____

Has any Governmental Entity or other governmental agency terminated or withheld a Procurement Contract with the above-named bidders/proposers/quoters after a finding of intentional provision of false or incomplete information? (Please circle):

No Yes

If yes, please provide details below:

New York Governmental Entity: _____

Date of Termination or Withholding of Contract: _____

Basis of Termination or Withholding: _____

Bidder/proposer/quoter certifies that all information provided to OCRRA above with respect to State Finance Law §139-k is complete, true, and accurate.

Grossman St. Amour CPAs PLLC
By: _____ Date: 8/14/24

Signature Mark R. Ciaralli

PERMISSIBLE CONTACTS AFFIRMATION

As a potential bidder/proposer/quoter on an OCRRA solicitation where the contract amount may exceed \$15,000.00, I recognize that once the solicitation issues, New York law requires that all contacts with OCRRA regarding that procurement must be through the designated OCRRA Procurement Contact Person and no one else. On behalf of my client as a potential bidder/proposer/quoter, I affirm that my client understands and agrees to comply with the procedures of the Onondaga County Resource Recovery Agency relative to permissible contacts as required by New York State Finance Law §139-j (3) and §139-j (6) (b). This form must be submitted with the bid, proposal, or quote.

OCRRA Designated Procurement Contact Person: Jenna Lawrence

Mark R. Ciaralli Vendor Signature
Mark R. Ciaralli, CPA Print Signer's Name

Vendor Title: _____ Date: 8/14/24

Vendor Name: Grossman St. Amour CPAs PLLC

Vendor Address: 110 West Fayette Street, Suite 900, Syracuse, NY 13202
