



Monroe County Legislature

YVERSHA M. ROMÁN
President

October 18, 2024

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

OFFICIAL FILE COPY	
No.	<u>240340</u>
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
WAYS & MEANS	-L

Subject: Authorize a Contract with Bonadio & Co. LLP for Independent Auditing Services of the County of Monroe's Annual Financial Statements

Honorable Legislators:

I recommend that Your Honorable Body authorize a contract with Bonadio & Co. LLP for independent auditing services of the County of Monroe's annual financial statements, plus any contractually agreed upon supplemental services, for the four (4) year period January 1, 2025 through December 31, 2028, in an amount not to exceed \$398,000 for the first year, \$409,000 for the second year, \$420,000 for the third year, and \$425,000 for the fourth year, with the option to extend for one (1) additional one-year period.

The current agreement with Bonadio & Co. LLP, expires on December 31, 2024.

Services to be provided include a county-wide general purpose audit of financial statements in accordance with Government Auditing Standards, completion of Single Audit Reports required by the Federal Single Audit Act, completion of required state and federal institutional cost reports for Monroe Community Hospital, an audit of the Department of Public Health's Diagnostic & Treatment Center, completion of the NYS DOT Single Audit Report, an examination of the Office of Mental Health Local Government Unit & Socio Legal Center consolidated fiscal reports, and preparation of all required communication letters to Your Honorable Body.

Bonadio & Co. LLP will also provide consulting services, at contracted hourly rates, regarding GASB 87 (leases) and GASB 96 (subscription-based information technology arrangements), and other non-management topics related to the aforementioned services.

A request for proposals was issued for these contracts with Bonadio & Co. LLP selected as the successful respondent.

The specific legislative action required is to authorize the County Executive, or his designee, to execute a contract, and any amendments thereto, with Bonadio & Co. LLP, 171 Sully's Trail, Suite 201, Pittsford, New York 14534, for independent auditing services of the County of Monroe's annual financial statements, plus any contractually agreed upon supplemental services, for the four (4) year period January 1, 2025 through

December 31, 2028, in an amount not to exceed \$398,000 for the first year, \$409,000 for the second year, \$420,000 for the third year, and \$425,000 for the fourth year, with the option to extend for one (1) additional one-year period, in accordance with Section C2-6(C)(11), Section C6-5(C)(2)(d)(1) and Section C4-8(A) of the Monroe County Charter.

This action is a Type II Action pursuant to 6 NYCRR §617.5(c)(26) (“routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment”) and is not subject to review under the State Environmental Quality Review Act.

Funding for the first year of this contract is included in the proposed 2025 operating budgets of the Department of Finance, general fund 9001, funds center 1203010000, Controller Administration, Monroe Community Hospital, hospital fund 9012, funds center 6201010000, MCH Administration, Department of Human Services, general fund 9001, funds center 5701010000 Mental Health Administration, Department of Public Health, general fund 9001, funds center 5802010000 Clinic Administration, and will be requested in future years’ budgets. No additional net county support is required in the current Monroe County budget.

The records in the Office of the Monroe County Treasury have indicated that neither Bonadio & Co. LLP, nor any of its principal officers, owe any delinquent property taxes.

Bruce Zicari, CEO

Bob Enright, COO

Nancy Synder, Regional Managing Partner

I recommend that this matter be referred to the appropriate committee(s) for favorable action by Your Honorable Body.

Sincerely,



Yversha Román
President of the Legislature

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