



**ALBANY COUNTY AIRPORT AUTHORITY
AUDIT COMMITTEE
AGENDA**

Wednesday, August 7, 2023 @ 9:45 a.m.

Audit Committee Members:

**John-Raphael Pichardo, Committee Chair
Steven H. Heider, Committee Member
Janet M. Thayer, Committee Member
Samuel A. Fresina, Ex Officio**

- 1. Minutes – August 2, 2023**
- 2. Service Contract: Professional Auditing Services Contract No. 23-1147-AUD award to:**

**MMB + CO
11 British American Blvd
Latham, NY 12110-1405**

AGENDA ITEM NO. 1

**Audit Committee Minutes
August 2, 2023**



Minutes of the Audit Committee Meeting

of the Albany County Airport Authority

August 2, 2023

Pursuant to notice duly given and posted, the Audit Committee meeting of the Albany County Airport Authority was called to order on Wednesday August 2, 2023 at 1:18 p.m. in the 3rd Floor Conference room in the Terminal, located at the Albany International Airport by Audit Committee Chair John-Raphael Pichardo with the following present:

MEMBERS PRESENT

John-Raphael Pichardo (Committee Chair)
Steve H. Heider, Committee Member
Janet M. Thayer, Committee Member
Samuel A. Fresina, Ex Officio
Thomas A. Nardacci, ACAA Board Member
Sari O'Connor ACAA Board Member

MEMBERS ABSENT

STAFF

Philip F. Calderone, Esq.
Michael F. Zonsius
Christine Quinn, Esq.
Liz Charland

ATTENDEES

George Penn, Director of Operations Albany County

Mr. Pichardo noted there was a quorum.

Mr. Pichardo made a motion to go into Executive Session to discuss:

ES-1 - One Matter of Attorney-Client Privilege

Ms. Thayer made a motion to come out of Executive Session. The motion was adopted unanimously.

- 1. Mr. Heider moved to approve the minutes of the March 28, 2023 Audit Committee meeting. The motion was adopted unanimously.**
- 2. There were no Professional Audit Services presentations made by Bonadio & Co., LLP or MMB+Co.**



It was announced the Audit Committee will meet Monday, August 7, 2023 at 9:45 a.m.

There being no further business the meeting was adjourned at 1:35 p.m.



ALBANY COUNTY AIRPORT AUTHORITY

AUDIT COMMITTEE

AGENDA

Wednesday, August 2, 2023 @ 1:00 p.m.

- 1. Minutes – March 28, 2023**
- 2. Professional Audit Services Contract No. 23-1147-AUD Presentations:**

**Bonadio & Co., LLP
6 Wembley Court
Albany, New York 12205**

**MMB+Co.
11 British American Boulevard
Latham, New York 12110**

AGENDA ITEM NO. 2

**Service Contract: Professional Auditing
Services Contract No. 23-1147-AUD award to:**

**MMB + CO
11 British American Blvd
Latham, NY 12110-1405**

AGENDA ITEM NO: 2
AUDIT COMMITTEE
MEETING DATE: August 7, 2023

ALBANY COUNTY AIRPORT AUTHORITY
REQUEST FOR AUTHORIZATION

DEPARTMENT: *Finance*

Contact Person: *Michael F. Zonsius, Chief Financial Officer*

PURPOSE OF REQUEST:

Service Contract: *Professional Auditing Services Contract No. 23-1147-AUD award to:*

*MMB + CO
11 British American Blvd
Latham, NY 12110-1405*

CONTRACT AMOUNT:

Total Contract Amount:	2023	\$55,500
	2024	58,275
	2025	61,250
	2026	64,250
	2027	67,500

BUDGET INFORMATION:

Anticipated in Current Budget: Yes √ No NA
Funding Account Number: 23-41010-71-000

JUSTIFICATION:

The Authority solicited the audit services of qualified firms of certified public accountants to audit its financial statements and OPEB trust for the year ending December 31, 2023, with the option to audit the financial statements for each of the four (4) subsequent fiscal years. A Request for Proposals for Professional Audit Services was issued on May 9, 2023 and Pre-Proposal Meeting was held on June 1, 2023.

The Authority received four (4) proposals on June 9 of which two (2) were selected for interviews on August 2, 2023. An evaluation committee reviewed all four (4) proposals subsequent to the interviews and hereby recommends MMB+Co. for approval by the Audit Committee.

CHIEF EXECUTIVE OFFICER'S RECOMMENDATION:

Recommend approval.

AGENDA ITEM NO: 2
AUDIT COMMITTEE
MEETING DATE: August 7, 2023

FINAL AGREEMENT SUBJECT TO APPROVAL BY COUNSEL: YES NA

PROCUREMENT DEPARTMENT APPROVAL:

Procurement complies with Authority Procurement Guidelines and Chief Financial Officer has approved. Yes NA

BACK-UP MATERIAL:

August 4, 2023 Memo from Michael Zonsius to the ACAA Audit Committee

MMB+ CO Proposal



To: Audit Committee

From: Michael Zonsius

Date: August 4, 2023

The Authority issued a Request for Proposals ("RFP") for Professional Audit Services that were last solicited in 2018.

A Pre-proposal Meeting was convened on June 1 (attended by two firms) and the following four (4) audit firms submitted bids and were opened on June 9th;

1. Bonadio Group; and,
2. BST; and,
3. EFPR Group, CPA's; and,
4. Mengel Metzger Barr & Company, LLP.

The four proposals were reviewed, and although each had capabilities to perform the audit services, two (2) firms, Bonadio Group and Mengel Metzger Barr & Company, LLP exhibit current airport auditing experience. Both, BST and EFPR Group, CPA's were contacted for verification of their current airport financial audit experience, or lack thereof.

Bonadio & Co. LLP experience includes being the current auditor for the Monroe County Airport Authority (Rochester) and this was confirmed with a telephone call to said airport. The experience of Mengel Metzger Barr & Company, LLP ("MMB"), formerly Marvin and Co., includes being the Authority's auditor for the periods 1994-2004 and 2008-2023. MMB, its partners and staff have rotated their duties to ensure and reinforce auditor independence in accordance with the Public Authorities Law.

With direction and concurrence from the Audit Committee Chairman, all respondent proposals were sent to the entire Board on July 13, and Bonadio Group and Mengel Metzger Barr & Company, LLP were invited to make presentations five-minute presentation, which were subsequently conducted to an evaluation committee made up of three (3) Staff members on August 2nd. The evaluation committee reviewed the proposals and scored the respondent RFPs as follows (possible score 300 pts.): Bonadio Group, 285; BST, 228; EFPR Group, CPA's, 239; and Mengel Metzger Barr & Company, LLP, 291.

Accordingly, I recommend to the Audit Committee to recommend to the Albany County Airport Authority Board, the award of Contract No. 23-1147 to Mengel Metzger Barr & Company, LLP.





BUSINESS
ADVISORS
AND CPAS

June 9, 2023

Ms. Bobbi Matthews
Purchasing Agent
Albany International Airport
737 Albany Shaker Road
Main Terminal, Third Floor
Albany, NY 12211-1057
Email: bmatthews@albanyairport.com

Dear Ms. Matthews:

We would like to thank you for the opportunity to submit this proposal to continue providing auditing and other services required by the Albany County Airport Authority (the Authority).

Effective January 1, 2023, Marvin and Company, P.C. merged with the Firm Mengel Metzger Barr & Co. LLP forming one unified team, MMB + CO. Together we are excited to bring a deeper level of expertise to our client base throughout New York State.

As you know, MMB + CO has dedicated substantial resources toward meeting the needs of public authorities such as the Authority. Our understanding of public authorities, and specifically the Albany County Airport Authority, enhances our ability to meet the audit and other needs of management and the Authority Board.

Contact Information: Heather R. Lewis, CPA, Partner, hlewis@mmb-co.com
James E. Amell, CPA, Principal, jamell@mmb-co.com

MMB + CO
11 British American Boulevard
Latham, NY 12110-1405
Telephone: 518-785-0134
Fax: 518-785-0299

We trust that our proposal will provide all the information needed to facilitate the selection process. However, if you have questions related to the content of our proposal, please contact Heather or Jim at (518) 785-0134.

We are available to meet with the Authority to discuss our proposal.

We look forward to continuing to work with you and the Authority in a mutually rewarding relationship.

Yours truly,

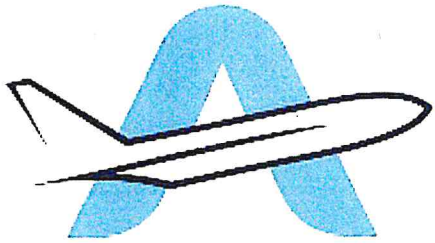
Heather R. Lewis, CPA
Partner

James E. Amell, CPA
Principal

Canandaigua • Elmira • Latham • Queensbury • Rochester

Albany Regional Office: 518-785-0134 • 518-785-0299

WE VALUE YOUR FUTURE



ALBANY
INTERNATIONAL AIRPORT

Albany County Airport Authority
Contract No. 23-1147-AUD

Proposal to Provide Professional Auditing Services

Submitted By
MMB + CO

11 British American Boulevard
Latham, NY 12110-1405
(P) 518-785-0134
(F) 518-785-0299

Heather R. Lewis, CPA, Partner
hlewis@mmb-co.com
(Direct) 518-250-4540

James E. Amell, CPA, Principal
jamell@mmb-co.com
(Direct) 518-250-4601

June 9, 2023

The information or data on Exhibit D: Proposal F-2, Exhibit D: Proposal F-1 and related listing of partners, and Exhibit D: Proposal F-3 financial information and related limited financial disclosure, of this proposal, identified on the top thereof as "CONFIDENTIAL", contain financial, technical or other information which constitute trade secrets or such, if publicly disclosed, would result in substantial injury to our competitive position. We request that the Authority use such information only for the evaluation of this proposal but we understand that the Authority must comply with the provisions of the New York State Freedom Of Information Law (FOIL) and that public disclosure of the information contained in this proposal whether or not marked as "CONFIDENTIAL", and to make no claim for any damages as a result of any such disclosure by the Authority pursuant to FOIL.



BUSINESS
ADVISORS
AND CPAS

Albany County Airport Authority

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Albany County Airport Authority

EXECUTIVE SUMMARY

MMB + CO is committed to assisting our clients with their audit, accounting and management advisory needs. We pride ourselves on the special relationships we develop with our clients and concentrate our service practice around working in concert with them to achieve their goals and objectives. We look forward to continuing our relationship with the Albany County Airport Authority and are confident that the following pages will illustrate our dedication to offering the Authority and all of our clients quality audit services.

FIRM ORGANIZATION AND STRUCTURE

MMB + CO is a regional accounting firm that has the perfect mix of large-firm resources and small-firm attention to detail that is desired by organizations like the Albany County Airport Authority. We still value the same personalized service and commitment to our client relationships that has been a hallmark of our reputation since 1923. We service a wide range of school districts throughout New York State from our five offices located in Latham, Queensbury, Rochester, Canandaigua, and Elmira. Our organizational structure follows:

	<u>Total</u>
Partners	30
Principals	23
Director	1
Senior Managers	10
Managers	13
Seniors	30
In-Charge	12
Associate II	12
Associate I	<u>17</u>
Total	148

The audit of the Authority will be staffed from our Latham, NY office.

EXPERTISE

MMB + CO currently is the auditor for the Authority and other public authorities located in the Capital District. We are experienced in meeting the Authority's time lines for the completion of the annual audit. In addition, MMB + CO has a wide range of experience in dealing with accounting and auditing matters as they relate to other governments and their agencies in general. We also have a broad background in not-for-profit audits, single audits under the Uniform Guidance, commercial audits, commercial and tax compliance work.

RESOURCE DEDICATION

The MMB + CO engagement team is comprised of trained, experienced professionals who are committed to providing service tailored to your needs. Our firm selects the engagement team with great care, ensuring that the staff chosen will have extensive experience servicing similar entities.

We differentiate our services by building a strong relationship with our clients based on our understanding of their needs and communication. Through our resource dedication, we work with our clients to respond timely and creatively manage their problems and opportunities.

RESPONSIVENESS

Responsiveness and effective communication are crucial to an efficient engagement. With that in mind, MMB + CO strives to establish and maintain the lines of communication. We are an accessible, proactive firm that offers timely responses as well as targeted mailings and seminars that are designed to inform our clients regarding pertinent information or regulatory pronouncements.

Albany County Airport Authority

INDEPENDENCE

MMB + CO is independent and will remain independent of the Authority as defined by U.S. generally accepted auditing standards and *Government Auditing Standards*. Each year our firm reviews our independence status with all clients by asking our professional and support staff to complete independence questionnaires. We have established quality control policies and procedures to deal with independence issues and potential conflicts of interest and continually assess our client relationships and public responsibility. We are not aware of any issues that would impair our independence or conflicts of interest between MMB + CO and the Authority.

LICENSURE

MMB + CO is registered with the New York State Education Department Office of the Professions. We meet all requirements to practice in New York State. All professional staff who have met the qualifications to be licensed in New York State are in good standing. There has been no disciplinary action taken or pending against the firm or any member thereof.

CONTINUING PROFESSIONAL EDUCATION

Our firm subscribes to an intensive program of targeted, industry-specific continuing professional education that updates the skills of our talented professionals so they can apply the latest industry developments in the specific areas that impact our clients. Our firm's continuing professional education program is geared to satisfy the standards of the AICPA, NYS and the Government Accounting Office for compliance with the Yellow Book and Uniform Guidance. Compliance with continuing professional education (CPE) requirements is monitored by MMB + CO's administrative staff. Individual compliance is reviewed semi-annually to ensure compliance with regulations.

PEER REVIEW/QUALITY CONTROL

The growth and strength of our Firm has been and will continue to be based on delivery of the highest quality professional service. We devote substantial financial and human resources to assure the services we deliver to clients are done so in a cost effective and quality manner. We are members of the AICPA's Peer Review Program, which requires peer reviews to ensure compliance with stringent quality control standards set by the AICPA to foster quality performance. This process involves engaging an outside accounting firm to conduct a review of our internal procedures every three years. Each of our peer reviews, including our most recent peer review which was completed as required in September 2021, has resulted in a pass rating. (See Appendix I.) In addition, we conduct our own internal peer review annually.

CONTINUAL COMMUNICATION

MMB + CO makes every attempt to communicate with clients throughout the year and encourages management to call us with questions as they arise. We consider periodic phone calls to be part of the audit planning process; phone calls or informal meetings do not result in additional charges unless additional services or research are required. We are a firm that is available when you need us!

RECORDS RETENTION

Our firm has adopted a records retention policy of seven years. After seven years, our audit documentation and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available.

AFFILIATED PROFESSIONAL ORGANIZATIONS

MMB + CO is an independent member of the BDO Alliance USA, a national and international certified public accounting firm that services clients through more than 800 offices in more than 160 countries. This affiliation adds multi-dimensional capacity to MMB + CO in terms of accessible expertise in audit, accounting, and management advisory services.

Albany County Airport Authority

DIVERSITY (Affirmative Action Policy)

MMB + CO provides Equal Employment Opportunity to all people in all aspects of employment practices without discrimination because of race, color, religion, citizenship, creed, national origin, ancestry, sex, gender, sexual orientation, marital status, age, genetic history, disability or veteran status.

MMB + CO is dedicated to providing women and minorities with opportunities and the means to develop and grow into leadership positions. As a Firm, we are substantially ahead of industry average as it relates to the number of female partners. Our female partners total 50% of our ownership group. Overall, the MMB team is comprised of approximately 53% individuals who are female and/or of color/minority.

COMMUNITY INVOLVEMENT

Many of our partners and managers serve on the governing boards of not-for-profit organizations. Not only do we understand the importance of the business relationships we forge with these organizations, but we also believe in the importance of what they do. We understand that these vital organizations are facing difficult times. We believe in supporting the organizations with which we work. Whether it is through volunteer efforts or support for and attendance at their special events, MMB + CO makes it a point to support our clients. Some of the not-for-profit organizations that MMB + CO has supported in the past year include Addictions Care Center of Albany, Homeless And Travelers Aid Society of the Capital District, Mohonk Preserve, The Schenectady Foundation, New Horizons Resources, Inc., Albany Academics, Capital District YMCA, Gateway Community Industries, NYSARC, Inc. Schoharie County Chapter, Abilities First, Inc., Hope House, Equinox, St. Colman's Home, Unity House of Troy, Vanderheyden Hall and many more.

We are also long-time supporters of the Tech Valley Non-Profit Business Council (TVNBC) through the Capital Region Chamber. The TVNBC develops, coordinates and provides programs on a monthly or bi-monthly basis. The programs are centered on current topics relevant to local not-for-profit organizations. They include key speakers involved in many aspects of managing and developing the local not-for-profit sector, which includes giving individuals real work exposure to the issues that face their organizations. We think this is a vital resource in the Capital Region worthy of our support.

Internally we have a community services group that tracks events and solicits participation. We have participated in such events with the Regional Food Bank of Northeastern New York, Northern Rivers Holiday Gift Campaign, Equinox Thanksgiving Food Preparation, Habitat for Humanity, Junior Achievement and many others.

Whether from our direct support of our clients, indirectly through our support of regional organizations, or through volunteerism, we believe in supporting our not-for-profit clients.

MEMBERSHIPS

MMB + CO is a member of the AICPA Government Audit Quality Center, AICPA Employee Benefit Plan Audit Quality Center, NYS Government Finance Officers Association (GFOA), the New York State School Boards Association (NYSSBA), and the New York State Association of School Business Officials (ASBO). Our partners are frequent presenters for many of these associations.

Albany County Airport Authority

EXPERIENCE

Since our incorporation, we have experienced substantial growth and have maintained a position of dignity and responsibility in the Capital Region. Our size ranks us as one of the larger regional CPA firms. We currently maintain offices in Latham, Queensbury, Rochester, Canandaigua and Elmira and service clients throughout New York State. Even though we are considered a large firm, we feel that our location and staffing allow us to provide personal service to all of our clients. We are an experienced firm with young ideas, always attracting clients whose work we are capable of performing.

MMB + CO has a wide range of experience in dealing with accounting and auditing matters as they relate to governments and their agencies in general. We also have a broad background in entity-wide audits under the single audit concept.

PARTNERS, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

One of the most important considerations to be undertaken by the Authority in its selection of an auditor is the ability of the firm to meet the Authority's audit requirements and provide technical guidance as necessary. We believe we have assembled a team of professionals who will continue to successfully meet your audit and technical needs. MMB + CO goes to great lengths to staff our organization with the most highly qualified accounting personnel in the profession.

We keep our staff current with the requirements of the Government Accounting Office (GAO) auditing standards, the Single Audit Act and Uniform Guidance. We have an extensive library available to our staff that includes federal and state laws, codes of rules and regulations and audit guides. Due to the significant number of governmental clients that we audit, most of our staff are required to meet the continuing education requirements established by the GAO. All engagement partners/principals, managers and senior accountants will have met those standards.

We are also familiar with the applicable regulations and laws of the United States General Accounting Office, the Federal Office of Management and Budget, the Federal Aviation Administration, the State of New York Department of Transportation and the County of Albany.

Members of the audit team have all attended special courses on governmental auditing and accounting within the last three years and meet all continuing education requirements of the GAO.

The following is a summary of the personnel who will be assigned to the engagement. We will ensure the quality of staff over the term of the agreement by assigning primary audit responsibility to only those individuals who are experienced in similar types of engagements and have met the governmental education requirements. We are committed to assigning the same personnel to this engagement for the entire term unless an event beyond our control prevents that.

<u>Name</u>	<u>Title</u>
James E. Amell, CPA	Engagement Principal
Heather R. Lewis, CPA*	Partner
Christopher J. Healy, CPA, CGFM*	Partner
Alan W. Clink, CPA*	Partner
Jennifer A. Menard	Assurance Manager
Peter Rooney, CPA	Senior Associate
John J. Unser, ITIL	Chief Information Officer

*In accordance with public authorities law, the lead engagement partner must rotate at minimum, every 5 years. When rotation is required for the December 31, 2025 year-end audit, either Heather, Chris, or Alan would become the lead engagement partner.

Albany County Airport Authority

James E. Amell, CPA, Principal, would be the engagement principal. Jim is a Principal with over 40 years of experience in auditing governments, public authorities, not-for-profit organizations, and membership organizations. He would be responsible for the development of the audit program and supervision and review of the audits. Jim has worked with the Authority for the past three years. His experience and knowledge of the Authority is of special importance to the engagement. Jim will ensure that all work is performed timely and in accordance with applicable professional standards.

Heather R. Lewis, CPA, Partner, will be an additional partner contact. Heather has nearly 20 years of diversified public accounting experience with a significant emphasis in auditing and management consulting services in the not for profit industry, including audits performed in accordance with *Government Auditing Standards* and the Uniform Guidance. She will be responsible for the final quality control review and serve as an independent sounding board for the Authority should the need arise. Heather has previously served as engagement partner on the Authority's audit.

Christopher J. Healy, CPA, CGFM, Partner- Chris is a Partner with over 10 years of experience providing audit and consulting services to school districts, public authorities, and not-for-profit organizations. In addition to being a licensed CPA, Chris is a Certified Government Financial Manager (CGFM). He would be available to become the engagement partner when rotation is required. Chris has previously been the audit manager assigned to the Authority's audit.

Alan Clink, CPA, Partner- Alan is a Partner with over 20 years of experience in auditing governments, public authorities, not-for-profit organizations, membership organizations and employee benefit plans. In addition to being a licensed CPA, Alan is a member of the firm's Accounting and Auditing Executive Committee.

Jennifer A. Menard, CPA, Assurance Manager- Jen has over 6 years of experience in providing audit services. Jen will be responsible for the assignment, review and performance of day-to-day fieldwork, and supervision of associate staff during the audit.

John. J. Unser, CISO, Chief Information Officer, will assist in obtaining our understanding of the IT network and hardware. He will work with the appropriate individuals to gain an understanding of your computer information systems using a questionnaire. He will review the responses, assess control risk and provide suggestions for improvement.

Included in this proposal are resumes of each person named above who will be utilized in the performance of this contract. All persons are full-time employees of MMB + CO.

PERTINENT CLIENT LIST

A partial listing of clients we provide or have recently provided auditing and tax services to follows:

Public Authorities

Albany County Airport Authority
Clifton Park Water Authority

Livingston County Water and Sewer Authority
Wayne County Water and Sewer Authority

Governmental Entities

Albany Public Library
Averill Park Central School District
Bethlehem Central School District
Bethlehem Public Library
Cambridge Central School District
Capital District Regional Planning Commission
Coxsackie Athens Central School District
Elsmere Fire District
Gloversville Enlarged School District
Greater Glens Falls Transit System
Hudson Falls Central School District
Hyde Park Central School District
Middleburgh Central School District

NYS Thoroughbred Breeding and Development Fund
Niskayuna Central School District
Ravena Cocymans Selkirk Central School District
Saratoga Springs Central School District
Saratoga Springs Public Library
Schalmont Central School District
Schodack Central School District
Town of Bolton Local Development Corp
Town of Duanesburg
Town of Guilderland IDA
Wells Central School District
Westmere Fire District

Albany County Airport Authority

The following is some more detail on some of the governmental authorities we have served:

Albany County Airport Authority - Administration Building, Suite 204, Albany, NY 12211-1057

Scope of Work - Our audit work included the following:

- A report on the compliance and on internal control over financial reporting based on the audit of the financial statements in accordance with *Government Auditing Standards*.
- An *in-relation-to* report on schedule of expenditures of Federal Awards and the schedule of Passenger Facility Charges collected and expended.
- A report on compliance with requirements applicable to the major federal programs and on internal control over compliance in accordance with Uniform Guidance.
- A report on compliance with specific requirements applicable to the Passenger Facility Charge program.
- A report on compliance with the Authority's investment guidelines.
- A report on the internal control used in administering the Passenger Facility Charge program.
- A report on compliance for the New York State Department of Transportation Financial Assistance Program and on internal control over compliance required by New York State Codification of Rules and Regulations.
- A schedule of findings and questioned costs.
- A report on the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles for the OPEB Trust.
- A report on agreed upon procedures for the Customer Facility Charges.

Date - Period ended December 31 audits performed April 1994 to April 2001 and March 2008 to March 2017
Engagement Directors Throughout the Term - Kevin McCoy, CPA/James Amell, CPA/Heather Lewis, CPA
Total Hours - Approximately 275-300 hours per period
Contact Person - Michael Zonsius, Chief Financial Officer
Phone - (518) 242-2204
Conflict of Interest - None

Clifton Park Water Authority - 661 Clifton Park Center Road, Clifton Park, NY 12065

Scope of Work - Our audit work included the following:

- A report on the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.
- A report on the compliance and on internal control over financial reporting based on the audit of the financial statements in accordance with *Government Auditing Standards*.
- A report on compliance with requirements included in the financial statements of Section 2925 (3)(f) of New York State Public Authorities Law.

Date - Period ended December 31 audits performed 2009 to 2022
Engagement Partner - Heather R. Lewis, CPA
Total Hours - Approximately 250 hours per period
Contact Person - Donald J. Austin, Administrator
(518) 383-1122
Conflict of Interest -None

Albany County Airport Authority

WORK PLAN AND AUDIT APPROACH

Services

We will provide annual audit services and other agreed upon procedures for the year ending December 31 of each year beginning with December 31, 2023, with the option of auditing the Authority's financial statements for the four (4) subsequent fiscal years.

- An audit of the Authority's annual financial statements for the year ending December 31, 2023, 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.
- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles in the US.
- Perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.
- Provide an "in-relation-to" report on the Schedule of Federal Financial Assistance and the Schedule of Passenger Facility Charges collected and expended based on the auditing procedures applied during the audit of the financial statements.
- The audit and other agreed upon procedures will be performed in accordance with generally accepted auditing standards and attestation standards set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the U.S. Federal Aviation Administration's Passenger Facility Charge Program Audit Compliance Guide and the NYS Department of Transportation Single Audit Requirements.
- A report on the internal controls over financial reporting based and on compliance and other matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
- A report on compliance with requirements applicable to each major federal program and on internal controls over compliance required by the Uniform Guidance.
- A report on compliance with requirements applicable to the Passenger Facility Charge Program and on internal control over compliance.
- Schedules of findings and questioned costs for the major Federal Award Programs and the Passenger Facility Charge Program.
- A report required by the NYS Department of Transportation on compliance with requirements applicable to State Transportation assistance expended and on internal control over compliance.
- A report on compliance with the Authority's investment guidelines.
- In the required report(s) on internal controls, we shall communicate any material weakness found during the audit. A material weakness shall be defined as a significant deficiency, or combination of significant deficiencies in the design or operation of the internal control structure, that could result in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by the Authority's internal controls.
- The reports on compliance shall include all instances of noncompliance, irregularities and illegal acts. We shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware.
- If requested by the fiscal advisor, counsel, and/or the underwriter, issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters".
- A report on the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles for the OPEB Trust.
- A report on agreed upon procedures for the Customer Facility Charges

Albany County Airport Authority

In addition, we will provide the following to the Audit Committee:

- Required communication to those charged with governance, which includes: the auditor's responsibility under generally accepted auditing standards, significant accounting policies, management judgements and accounting estimates, significant audit adjustments, disagreements with management, management consultation with other accountants, major issues discussed with management prior to retention and difficulties encountered in performing the audit.
- Attendance at an Audit Committee meeting to discuss the scope of the audit.
- Attendance at the Audit Committee and Board of Directors meetings to present our final reports.

Audit Approach

MMB + CO will approach this engagement as we approach all audit engagements; based on risk assessments related to the Authority. Our audit planning and audit procedures are designed based on those risk assessments. During all phases of the engagement, communication between MMB + CO and the Authority will lead to an effective and efficient audit process.

Based on our prior experience with the Authority and our present understanding of current operations, our approach to the audit would be similar to prior engagements as outlined below:

The audit, in accordance with *Government Auditing Standards*, will include reports on the study and evaluation of the internal controls over financial reporting and compliance with laws and regulations that could have a direct and material effect on the Authority's financial statements.

The standards applicable to this contract require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the program's financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

Our typical approach used to gain an understanding of internal controls is to provide a brief questionnaire to be completed by individuals responsible for processing transactions, meet with finance department staff to clarify our understanding, and then prepare flow charts. We would then identify potential weakness and discuss possible compensating controls with the Chief Financial Officer. Any areas material to the financial statements where control risk cannot be assessed as "low" or "moderate" will be subject to additional testing. We would perform this work, along with transaction testing, prior to year-end.

General computer controls are evaluated and assessed by our IT manager in conjunction with your IT staff. Application controls, if any, are reviewed and tested by our audit staff alongside your staff.

We use non-statistical sampling methods to select transactions for testing. Sample sizes, however are based on statistical calculations. We will select sufficient transactions to support reliance on internal control if we assess control risk below maximum. Sample sizes for payroll and disbursements tests will be 40 each, assuming control risk may be assessed as "low" in these areas. If this is not the case, then we will increase sample sizes to 60. We stratify the population to test those transactions that are individually significant for the purpose of tests of account balances. When possible, we use data extraction software (*IDEA*) to analyze data files and select samples. This would require you to provide us with electronic copies of cash disbursement, purchases and other data files.

Single Audit/Uniform Guidance

In addition, many of our government and not-for-profit clients are subject to the single audit act due to funding received directly or indirectly from Federal agencies, such as the U.S. Department of Health and Human Services, the U.S. Department of Agriculture, the U.S. Department of Education, the U.S. Department of Housing and Urban Development and the U.S. Department of Transportation. We understand how to identify the key compliance requirements, leverage our procedures and focus our audit attention on the key requirements of the Uniform Guidance.

Albany County Airport Authority

Procedures for determining applicable laws and regulations that would be tested include review of the Authority's origination documents, applicable state and local law (including public authority law), certain contractual agreements, pronouncements of state and federal agencies including the Office of Management and Budget and the Federal Aviation Administration, NYS Department of Transportation, and applicable guidance from the AICPA and similar organizations. Compliance with applicable laws and regulations will be tested through various methods including tests of transactions selected judgmentally.

At the conclusion of fieldwork, we will hold an exit conference with the Chief Financial Officer to update him on the status of the audit and any items still needed from the Authority to complete the engagement.

Review and Completion

Upon completion of the audit work and our firm's internal review process, we will deliver a draft copy of our reports to the Chief Financial Officer and attend a meeting with the Audit Committee to discuss the reports. After Authority approval, we will finalize our reports.

Risk Assessments (Identifying High Risk)

Under professional standards, an auditor plans the audit to obtain reasonable assurance of detecting misstatements that, in our judgment, could have a material effect on the financial statements taken as a whole. Audit risk is the risk that an auditor may unknowingly fail to modify the opinion on financial statements that are materially misstated. High risk areas would be in areas where the inability to detect material misstatements would be the greatest. Risk assessment is fundamental to the audit process, and we approach the risk assessment process from several perspectives. First we talk to management. (Our involvement doesn't stop with the finance department.) We pride ourselves on obtaining an understanding of the risks that face your organization from a wide range of internal sources. We also consider the concerns of management and those charged with governance. We always try to incorporate those concerns into our audit design. We will obtain an understanding of your organization and its environment, including internal control, to identify areas where there is an increased risk of material misstatement of the financial statements. This phase will include interviews of management, those charged with governance and key personnel involved in the processes and walkthroughs of specific transaction cycles. Every member of the engagement team will meet to have a "brainstorming" session specific to the Authority prior to final fieldwork. We then plan our audit procedures with the organization's specific risks in mind. As the engagement progresses we maintain a focus on risks that may arise outside of our initial assessment and adjust our procedures and make recommendations accordingly.

Audit Planning and Preliminary Work

The most important stage of any engagement happens before any fieldwork takes place. At MMB + CO, we believe that proper planning is critical to the success of the engagement. Our goal as your auditor is to make sure that your audit is efficient and cost-effective. In order to accomplish this, we will meet with your key personnel to provide a framework for the audit. This extensive planning includes:

- Studying and evaluating your system of internal control
- Anticipating any issues that might arise prior to the start of the audit
- Answering questions regarding accounting issues that your staff may have
- Performing a risk assessment to help focus the audit effort
- Outlining the responsibilities of your organization in assisting us with the audit
- Develop an audit approach with an emphasis on areas of your concern
- Incorporating and evaluating relevant compliance with laws and regulations

Albany County Airport Authority

We will begin our planning for the Authority during December when convenient for your staff. We will develop a specific timeline relative to the deliverables for the specific areas of concentration for audit fieldwork. We will also provide you with a prepared by client checklist of items based on our planning. We will perform control tests over cash disbursements and parking revenue in order to place reliance on your system of internal control to promote efficiency in the audit process.

Because of our extensive knowledge of the Authority, its operations, and control structures, our focus would be on any significant changes to policies or procedures. We would not need to spend significant time "getting to know you". This will allow for a streamlined audit process, focusing on the areas of risk rather than general knowledge.

Final Fieldwork

The Authority's final audit fieldwork will be conducted during late-January to mid-February after the year-end accounting records have been completed and finalized by management. Audit procedures during this phase of the audit process will include primary substantive procedures consisting of tests of details and substantive analytical procedures. Our tests will include examination of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables, investments as well as certain other assets and liabilities by correspondence with selected creditors and financial institutions.

Audit Technologies

We utilize a "paperless audit" software system developed by ProSystem fx Engagement in performing and documenting our audit procedures. If possible, we will use data extraction software (IDEA) to evaluate information and to assist us in highlighting audit areas and assist in stratifying voluminous transactions. During all stages of our audit process, MMB + CO incorporates automated audit tools to provide you with timely information and effective and efficient audits. MMB + CO utilizes a third party practice aid to prepare an audit approach specifically tailored to your organization utilizing a risk-based audit methodology. We also provide clients with a secure data portal on our website allowing for efficient transfer of electronic data between our firm and your organization.

Information Technology Services

In addition to traditional accounting, audit and tax services, MMB + CO offers a variety of Information Technology (IT) services. Whether you need assistance with IT related staff training, developing policies and procedures or securing your network, our team is here to meet your needs.

Some of the IT services performed by MMB + CO include internal and external network mapping, internal and external vulnerability testing, phishing tests, email spoofing and Wi-Fi security auditing.

Control of Audit Effort

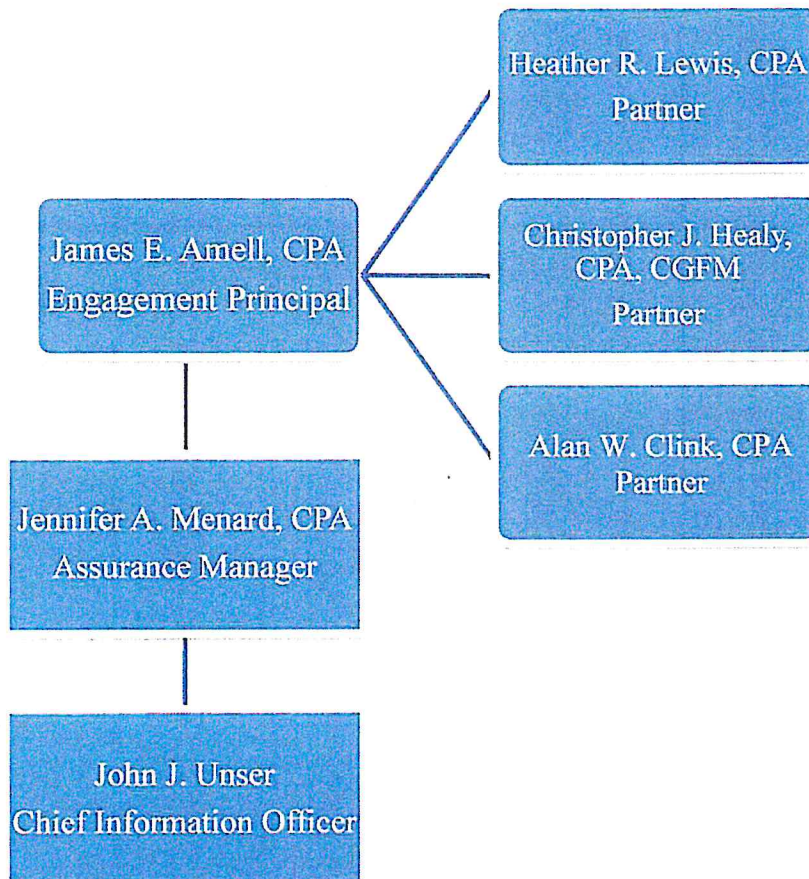
MMB + CO is acutely aware of the importance attached to an engagement that is adequately supervised and reviewed. Whether in your office or ours, MMB + CO supervisors, managers and partners will review our fieldwork product timely. Whether we are performing a preliminary evaluation of a new accounting pronouncement or client reporting matter in the planning stage or the final review of financial statement "audit documentation," we will not release our report without the proper level of review as prescribed by the firm's Quality Control Document. The proper functioning of this document has been tested during our peer review, as well as through 100 years of practice. We believe that it is important to maintain this oversight so that questions or issues encountered by our professional staff can be addressed before a final communication is provided to your organization. Over the term of our engagement as the Authority's auditors, we have ensured finalization of the reports by the Authority's deadline.

Albany County Airport Authority

Assistance by Your Personnel

MMB + CO believes in utilizing the work of client staff to the fullest extent possible to minimize your costs. We will provide your personnel with a list of schedules to be completed for each phase of fieldwork. In most cases these will be the same schedules you prepare to support your financial statements and complete your month end close. These lists will be provided well in advance to allow time for adequate completion. We will also need access to various personnel during the audit to help us gain an understanding of your internal control processes and verify their implementation. We approach client assistance from the perspective of maximizing your knowledge and ability to reduce audit costs, while at the same time minimizing the burden on you and your staff.

Organizational Chart Specific to Albany County Airport Authority



Albany County Airport Authority

Fees

Total Estimated Fee for 2023 engagement: \$ 55,500

Total fee estimate for the following engagements:

2024	\$ 58,275
2025	\$ 61,250
2026	\$ 64,250
2027	\$ 67,500

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2023 FINANCIAL STATEMENTS
AND OTHER SERVICES OUTLINED IN THIS PROPOSAL**

	Hours	Standard Hourly Rates	Total
Partner/Principal	45	\$300 - \$350	\$ 15,750
Manager	85	\$125 - \$275	\$ 16,000
Senior	120	\$ 80 - \$125	\$ 13,750
Staff	120	\$ 60 - \$ 80	<u>\$ 10,000</u>
 Subtotal			 <u>\$ 55,500</u>
 Total all-inclusive estimated fee for the 2023 audit			 <u>\$55,500</u>

The fees quoted above include comfort letters as requested by the Authority.

Rates for Additional Professional Services

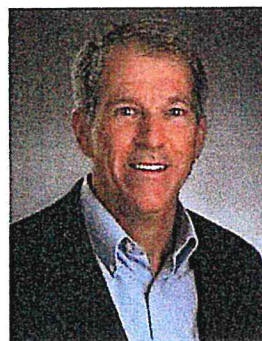
Any additional services or special projects agreed to between the Authority and MMB + CO would be billed at our standard hourly rates, which would be effective for the 2023 audit.

Partner/Principal	\$300 - \$350
Manager	\$125 - \$275
Senior	\$ 80 - \$125
Staff	\$ 60 - \$ 80

*These rates are typically updated annually on October 1.

Biographies

James E. Amell, CPA
Principal



EMPLOYMENT

July 1981 - Present

MMB + CO
Principal

EDUCATION

Siena College

BBA in Accounting, Cum Laude, 1981

CERTIFICATION

Date: November 1983

State: New York

Number: 48254

EXPERIENCE

More than 40 years of experience in auditing, accounting, tax and management advisory services for school district, government and business organizations, including:

Albany County Airport Authority
Averill Park Central School District
Chatham Central School District
Coxsackie-Athens Central School District
Glens Falls City School District
Niskayuna Central School District
Queensbury Central School District
Ravena Coeymans Selkirk Central School District
Saratoga Springs City School District
Schalmont Central School District
Schoharie Central School District
Voorheesville Central School District
Wells Central School District

MEMBERSHIPS

Member American Institute of Certified Public Accountants
Member New York State Society of Certified Public Accountants
Member NYS Association of School Business Officials
Member Northeast Subcontractors Association
President Scotia Rotary Club 2002-03
Treasurer Glens Falls Symphony
Finance Committee Chair Rotary District 7190
Trustee and Treasurer The Hyde Museum
Member Siena College Alumni Association
Member Adirondack Mountain Club

Biographies

Heather R. Lewis, CPA
Partner

EMPLOYMENT

June 2002 - Present

MMB + CO
Partner

EDUCATION

Siena College
BS in Accounting, May 2002

CERTIFICATION

Date: July 13, 2004
State: New York
Number: 091102



EXPERIENCE

Over 20 years' experience providing accounting, auditing and consulting services to various entities including school districts and governmental organizations. Some of the governmental entities that Heather has been involved with include:

Albany County Airport Authority	Green Island UFSD
Saratoga Springs City School District	Mechanicville City School District
Cobleskill-Richmondville Central School District	Enlarged City School District of Troy
Schodack Central School District	Lansingburgh Central School District
Queensbury Union Free School District	Schoharie Central School District
North Colonie Central School District	Gloversville Enlarged School District
Schalmont Central School District	Elsmere Fire District
Ravena-Coeymans-Selkirk Central School District	Clifton Park Water Authority
Coxsackie-Athens Central School District	Niskayuna Central School District
Averill Park Central School District	Hyde Park Central School District
Stillwater Central School District	Berlin Central School District
Cohoes City School District	City School District of Albany
Hoosic Valley Central School District	Bethlehem Central School District
Waterford-Halfmoon UFS	

MEMBERSHIPS

Member American Institute of Certified Public Accountants (AICPA)
Member New York State Society of Certified Public Accountants
Member AICPA Government Audit Quality Center
Member NYS Association of School Business Officials
Member GFOA

CONTINUING PROFESSIONAL EDUCATION

Financial Management, Accounting and Auditing presented by ASBO (3 days in past 3 years)
Annual School District Specific In-house Training (4 days in past 3 years)
Yellow Book (7 hours)
Government Accounting and Auditing Conference (2 days)
Internal Control and Risk Assessment Standards (5.5 days in past 3 years)
General Accounting and Auditing Updates (6.5 days in past 3 years)
Annual Government Audit Quality Center Update (6 hours)
Single Audit/Uniform Guidance (15 hours)

Biographies

Alan W. Clink, CPA
Partner

EMPLOYMENT

October 2005 - Present	MMB + CO Partner
2001 – October 2005	Piaker & Lyons, P.C., Norwich, NY Staff Accountant
1998 – 2001	Procter & Gamble, Norwich, NY Accountant



EDUCATION

Hartwick College, Oneonta, NY
BS in Accounting, May 1998, Magna cum laude

CERTIFICATION

Date: August 31, 2005
State: New York
Number: 092818

EXPERIENCE

Provides accounting and auditing services to various entities including membership organizations, not-for-profit organizations, manufacturers, health care organizations, local unions, employee benefit plans and HUD audits. Some of the organizations Alan has been involved with include:

- The Adirondack Council, Inc.
- Center for Economic Growth, Inc.
- The Children's Home of Kingston, Inc.
- Habitat for Humanity Capital District, Inc.
- New Horizons Resources, Inc.
- New York State Public Employees Federation
- New York State School Boards Association
- New York State Municipal Workers' Compensation Alliance
- New York State Statewide Workers' Compensation Trust
- Northern Rivers Family Services, Inc.
- Northeast Parent & Child Society, Inc.
- Parsons Child and Family Center
- School 10, A Project of TAP, Inc.
- TAP, Inc.

OTHER ACTIVITIES

- Member, American Institute of Certified Public Accountants
- Member, New York State Society of Certified Public Accountants
- Former Treasurer, Board of Directors, United Way of New York State

Biographies

Jennifer A. Menard, CPA
Assurance Manager



EMPLOYMENT

January 2016 - Present

MMB + CO
Assurance Manager

EDUCATION

University of Phoenix, Phoenix AZ

MSA, Accounting, October 2015

BS, Accounting, August 2012

CERTIFICATION

Date: February 10, 2021

State: New York

Number: 135268

EXPERIENCE

Experience working with a variety of clients including not-for-profit, small businesses and schools. Some of the entities Jennifer has been involved with include:

Averill Park Central School District
Cohoes City School District
Gloversville Enlarged School District
Hyde Park Central School District
Mechanicville City School District
Melrose Fire District
New York State Thoroughbred Breeding and Development Fund
Saratoga Springs Public Library
Saratoga Springs City School District
Schoharie Central School District
Town of Guilderland
Westmere Fire District

MEMBERSHIP ACTIVITIES

Treasurer, Board of Directors, the United Tenants of Albany, Inc. (Feb. 2021 – Dec. 2021)

Member, American Institute of Certified Public Accountants (AICPA)

Member, National Society of Leadership and Success

Member, New York State Society of Certified Public Accountants

CONTINUING PROFESSIONAL EDUCATION

Financial Management, Accounting and Auditing presented by ASBO (3 days in past 3 years)

Annual School District Specific In-house Training (3 days in past 3 years)

Annual Government Audit Quality Center Update (3 hours in past 3 years)

General Accounting and Auditing Updates (5.5 days in past 3 years)

Internal Control and Risk Assessment Standards (6 days in past 3 years)

Single Audit/Uniform Guidance (3 hours in the past 3 years)

Biographies

John J. Unser, CISO **Chief Information Officer**

CISO, A+, iNet+, Network+, Security+, CIW, MCP, QUALYS, ECVT, ITIL, CLOUDF

EMPLOYMENT

August 2004 - Present MMB + CO
Chief Information Officer

EDUCATION

BS From State University of New York at Cortland - Cortland, New York

- Concentration: Computer Administration, Graphic Arts
- Minors: Computer Science, Programming

Technical \ Jobsite Training - Albany, New York

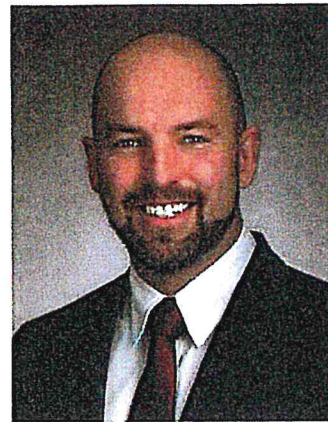
- CE227: Professional Coding Overview
- Completed QUALYS Vulnerability Management Training
- Completed Certified Ethical Hacker Training
- Completed Exchange 2007 Training
- Completed Penetration Testing Specialist Training
- Completed 2273- Managing and Maintaining a MS 2003 Environment
- Completed Managing and Maintaining a 2008 Server Environment
- Completed Windows 7 Training
- Completed VMWare, VSphere, Veeam Training
- Completed ITIL Foundation in IT Service Management

CERTIFICATIONS - Albany, New York

- A+ Certified Professional
- Network+ Certified Professional
- i-Net+ Certified Professional
- CIW Certified
- Microsoft Certified Professional
- QUALYS Certified Specialist
- Certified Virtualization Technician
- ITIL
- CLOUDF

EXPERIENCE - MMB + CO P.C, Latham, New York

- Specialize in Security Auditing and Compliance Testing for client base
- Configure and maintain remote workforce (Citrix and RDS)
- Create and maintain company websites and intranet sites
- Administer HelpDesk server for ticket tracking, software licensing, and asset management
- System Administrator for Microsoft Exchange Server and Active Directory
- Perform patch management for proprietary software as well as Microsoft (WSUS server)
- Create and update IT budget on a yearly basis
- Create policies in regard to user environment, disaster recovery, server management, system design, and upgrade procedures
- Manage Microsoft Exchange Server with MIMESweeper spam filter software
- Responsible for phone operations and voicemail systems
- Responsible for research, acquisition, and configuration of all network and server hardware
- Verify and manage data backups for multi-server environment
- Manage Virtualized environment utilizing VMWare, VSphere, and Veeam
- Manage Meraki MX60, MX80 and multiple Z1 appliance



Peer Review Report



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

September 17, 2021

To The Partners of Mengel, Metzger, Barr & Co., LLP and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of Mengel, Metzger, Barr & Co., LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021. 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 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 the system of quality control and the firm's compliance therewith 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, and audits of employee benefit plans.

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 Mengel, Metzger, Barr & Co., LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2021, 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* or *fail*. Mengel, Metzger, Barr & Co., LLP has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

Exhibit D: Proposal A

PROPOSAL ACKNOWLEDGMENT FORM

The proposers acknowledge that he/she has carefully examined the RFP, the attached Agreement draft and the proposed location/s for his/her proposed operation/s.


The proposer warrants that if proposal is accepted, he/she will contract with the Albany County Albany Authority the form of an Agreement substantially in the form attached and comply with the requirements of the RFP and the executed Agreement. Proposer agrees to deliver an executed Agreement to the Albany County Airport Authority within fourteen (14) calendar days of receiving the tendered Agreement from the Authority.

I, the undersigned, guarantee our proposal meets or exceeds specifications contained in the RFP document. Any exceptions are described in detail and all requested information has been submitted as requested.

I affirm that I have read and understand all the provisions and conditions as set forth in this RFP. Our firm will comply with all provisions and conditions as specified, unless specifically noted as an exception with our Proposal.

I also affirm that I am duly authorized to execute the Agreement contemplated herein; that this company, corporation, firm, partnership, or individual has not prepared this Proposal in collusion with any other proposer and that the contents of this proposal as to rent, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any other proposer or to any other person/s engaged in this type of business prior to the official opening of the proposal.

Name of Proposer: Mengel Metzger Barr & Co. LLP

Signature of Authorized Person: 

Title: Partner

Business Address of Proposer: 11 British American Boulevard Latham, NY 12110-0134

Business Phone Number: (518) 785-0134

Date: June 8, 2023

Subscribed and sworn to before me this 8th day of June, 2023.



KAREN A. FUMAROLA
Notary Public, State of New York
Qualified in Albany County
Reg. No. 01FU6119195
Commission Expires Dec. 27, 2024

Exhibit D: Proposal B

NON-COLLUSION AFFIDAVIT

Authorized officer: Bidder's proposal containing statements, letters, etc., shall be signed in the proposal by a duly authorized officer of the company whose signature is binding on the proposal.

The undersigned offers and agrees to furnish all of the items/services upon which qualifications are stated in the accompanying proposal. The period of acceptance of this proposal will be _____ calendar days from the date of the bid opening. (Period of acceptance will be forty-five (45) calendar days unless otherwise indicated by proponent).

STATE OF _____ New York _____ COUNTY OF _____ Albany _____

BEFORE ME, the undersigned authority, a Notary Public in and for the State of _____ NY _____ on this day personally appeared _____ who after being by me duly sworn did depose and say: I, Heather Lewis am a duly authorized officer of/agent for Mengel Metzger Barr & Co. LLP and have been duly authorized to execute the foregoing on behalf of the said .

I hereby certify that the foregoing offer has not been prepared in collusion with any other proponent or other person or persons engaged in the same line of business prior to the official opening of this proposal. Further, I certify that the proponent is not now, nor has been for the past six (6) months, directly or indirectly concerned in any pool or agreement or combination, to control the type of services/commodities offered, or to influence any person or persons to offer or not to offer thereon.

By submission of this proposal, each proponent and each person signing on behalf of any proponent certifies and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury that to the best of his knowledge and belief:


- A. The prices in this proposal have been arrived at independently without collusion, consultation, communication or agreement for the purpose of restricting competition as to any matter relating to such prices with any other proponent or with any competitor;
- B. Unless otherwise required by law, the prices which have been quoted in this proposal have not been knowingly disclosed by the proponent and will not knowingly be disclosed by the proponent prior to the opening, directly or indirectly to any other proponent or to any competitor; and,
- C. No attempt has been made or will be made by the proponent to induce any other

person, partnership or corporation to submit or not to submit a proposal for the purpose of restricting competition.

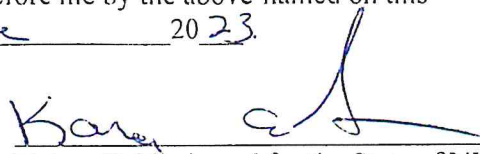
Name and Address of Proponent: Mengel Metzger Barr & Co. LLP

11 British American Boulevard Latham, NY 12110-0134

Telephone and Fax Numbers: (T) (518) 785-0134 (F) (518) 785-0299

By:  Name & Title Heather Lewis, CPA - Partner
Signature

SUBSCRIBED AND SWORN to before me by the above-named on this
8th day of June 2023.


Notary Public in and for the State of NY

KAREN A. FUMAROLA
Notary Public, State of New York
Qualified in Albany County
Reg. No. 01FU6119195
Commission Expires Dec. 27, 2024

Exhibit D: Proposal C

Offerer Disclosure of Prior Non-Responsibility Determinations

Name of Individual or Entity Seeking to Enter into the Procurement Contract:

Mengel Metzger Barr & Co. LLP

Address: 11 British American Boulevard

Latham, NY 12110-0134

Name and Title of Person Submitting this Form:

Heather Lewis, CPA - Partner

Contract Procurement Number: 23-1147-AUD

Date:

1. Has any Governmental Entity made a finding of non-responsibility regarding the individual or entity seeking to enter into the Procurement Contract in the previous four years? (Please circle):

No

Yes

If yes, please answer the next questions:

2. Was the basis for the finding of non-responsibility due to a violation of State Finance Law §139-j (Please circle):

No

Yes

3. Was the basis for the finding of non-responsibility due to the intentional provision of false or incomplete information to a Governmental Entity? (Please circle):

No

Yes

4. If you answered yes to any of the above questions, please provide details regarding the finding of non-responsibility below.

Governmental Entity:

Date of Finding of Non-responsibility:

Basis of Finding of Non-Responsibility:

(Add additional pages as necessary)

5. Has any Governmental Entity or other governmental agency terminated or withheld a Procurement Contract with the above-named individual or entity due to the intentional provision of false or incomplete information? (Please circle):

No

Yes

6. If yes, please provide details below.

Governmental Entity: _____

Date of Termination or Withholding of Contract: _____

Basis of Termination or Withholding: _____

(Add additional pages as necessary)

Offerer certifies that all information provided to the Governmental Entity with respect to State Finance Law §139-k is complete, true and accurate.

By: HL _____ Date: 6/8/23 _____
Signature

Name: Heather Lewis, CPA

Title: Partner

Exhibit D: Proposal E

INSURANCE REQUIREMENT AFFIDAVIT

To be completed by appropriate insurance agent:

I, the undersigned agent, certify that the insurance requirements contained in this proposal document have been reviewed by me with the below identified offerer. If the below identified offerer is awarded this contract by Albany County Airport Authority, I will be able, within ten (10 days after offerer is notified of such award, to furnish a valid insurance certificate to the Airport meeting all of the requirements contained in this contract.

Agent: Jerome A. Dobstein Jr Signature Jerome A. Dobstein Jr Agent

Name of Insurance Carriers: Trumbull Insurance Company

Address of Agency: 255 East Avenue
Rochester NY 14604

Phone Number Where Agent May Be Contacted: 585-473-8000

Offerer's Name (Print or Type) Susan Carey

SUBSCRIBED AND SWORN to before me by the above named on this 22
day of May, 2023.

Susan M. Carey
Notary Public in and for
State of New York

Susan M. Carey
Notary Public, State of New York
Reg. No. 01CA6043329
Qualified in Monroe County
Commission Expires: 06/12/2024

CONFIDENTIAL

Exhibit D: Proposal F-2

PARTNERSHIP STATEMENT

IF A PARTNERSHIP, answer the following:

1. Date of Organization? 1975
2. General Partnership _____ Limited Partnership X
3. Partnership Agreement Recorded? X Yes _____ No

Date: See attached

Book: See attached

Page: See attached

County: See attached

4. Has the Partnership done business in New York?
Yes X No _____ When? _____

5. Name, address, and partnership share of each general or limited partner:

Name	Address	Percent Of Share	General Limited Partner
1. <u>See attachment</u>	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____

Department of State Division of Corporations

Entity Information

[Entity Details](#) [Entity Status](#)

Entity Details

ENTITY NAME: MENGEL, METZGER, BARR & CO. LLP	DOS ID: 1865068
FOREIGN LEGAL NAME:	FICTITIOUS NAME:
ENTITY TYPE: DOMESTIC REGISTERED LIMITED LIABILITY PARTNERSHIP	DURATION DATE/LATEST DATE OF DISSOLUTION:
SECTION OF LAW: 1500A RLLP - PARTNERSHIP LAW	ENTITY STATUS: ACTIVE
DATE OF INITIAL DOS FILING: 11/03/1994	REASON FOR STATUS:
EFFECTIVE DATE INITIAL FILING: 11/03/1994	INACTIVE DATE:
FOREIGN FORMATION DATE:	STATEMENT STATUS: CURRENT
COUNTY: BLANK	NEXT STATEMENT DUE DATE: 11/30/2024
JURISDICTION: NEW YORK, UNITED STATES	NFP CATEGORY:

Post Office Address

The Post Office address to which the Secretary of State shall mail a copy of any process against the corporation served upon the Secretary of State by personal delivery:

The Post Office address to which the Secretary of State shall mail a copy of any process against the corporation served upon the Secretary of State by personal delivery:

Name: THE PARTNERSHIP

Address: 100 CHESTNUT STREET, SUITE 1200, ROCHESTER, NY, UNITED STATES, 14604

Electronic Service of Process on the Secretary of State as agent: Not Permitted

Post Office Address for Service of Process

Name:

Address:

Post Office Address for Service of Process

Address: 100 CHESTNUT STREET, SUITE 1200, ROCHESTER, NY, UNITED STATES, 14604

Post Office Address for Service of Process

Name:

Address:

Post Office Address for Service of Process

Name:

Address:

Exhibit D: Proposal G

WORK FORCE COMPOSITION

Mengel Metzger Barr & Co. LLP			(518) 785-0134	
Name of Firm			Phone Number	
11 British American Boulevard	Latham	NY	12110-0134	
Address	City	State	Zip Code	
Heather Lewis, CPA - Partner				
Name & Title of Authorized Executive				

Full Time Employees	Total # of Employees	White	American Indian	Black	Hispanic	Other (*)
	Male / Female	M/F	M/F	M/F	M/F	M/F
Admin & Manager	37/41	36/35	1/0	0/2	0/1	0/3
Professional	33/40	30/38	2/0	0/0	1/0	2/0
Technical	3/0	3/0	0/0	0/0	0/0	0/0
Sales Workers	0/0	0/0	0/0	0/0	0/0	0/0
Office Workers	2/21	2/21	0/0	0/0	0/0	0/0
Semiskilled Workers	0/0	0/0	0/0	0/0	0/0	0/0
Unskilled Workers	0/0	0/0	0/0	0/0	0/0	0/0
Apprentices	0/0	0/0	0/0	0/0	0/0	0/0
Seasonal Temporary Part Time	1/1	1/1	0/0	0/0	0/0	0/0
TOTAL	179	167	3	2	2	5

***Use Additional Sheets To Identify The Ethnicity Of Employees Identified In This Category.**

Remarks: Asian

Exhibit D: Proposal H

REFERENCES

List three (3) companies or governmental agencies where like or similar services have been provided within the last three years:

1. **Company Name:** Clifton Park Water Authority
Address: 661 Clifton Park Center Rd Clifton Park, NY 12065
Street/P.O. Box **City** **State** **Zip Code**
Contact Person: Don Austin **Title:** Water Authority Administrator
Phone: (518) 383-1122 **Fax:** (518) 383-3161

2. **Company Name:** Saratoga Springs City School District
Address: 3 Blue Streak Blvd Saratoga Springs, NY 12866-5967
Street/P.O. Box **City** **State** **Zip Code**
Contact Person: Timothy Hilker **Title:** Assistant Superintendent for Business
Phone: (518) 583-4703 **Fax:** _____

3. **Company Name:** Niskayuna Central School District
Address: 1239 Van Antwerp Rd Niskayuna, NY 12309
Street/P.O. Box **City** **State** **Zip Code**
Contact Person: Matthew Leon **Title:** Assistant Superintendent of Business & Operations
Phone: (518) 377-4666 **Fax:** (518) 377-4074

EXHIBIT D: Proposal I

PROPOSAL SUBMITTAL FORM

Exhibit C contains the minimum requirements and are intended to govern, in general, the performance requirements and the type of services desired. Please check "yes" or "no" if you can meet these specifications.

The bidder can meet or exceed required specifications as required in EXHIBIT C?

YES

NO

PRICING

	First Year	2nd Yr	3rd Yr	4th Yr	5th Yr
AUDIT YEAR	2023	2024	2025	2026	2027
Fixed Fee to for Annual Audit Services	\$ 55,500	\$ 58,275	\$ 61,250	\$ 64,250	\$ 67,500
Hourly Rates:					
Partner	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Senior Manager/Principal	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Manager	\$ 170	\$ 180	\$ 190	\$ 200	\$ 210
Senior Auditor	\$ 85	\$ 95	\$ 105	\$ 115	\$ 125
Staff Auditor	\$ 70	\$ 75	\$ 80	\$ 85	\$ 90

Estimated number of business days to complete audit and issue reports: 45

Travel Expenses, if applicable (please list and describe all fees:
None

CONTACT INFORMATION

Name of Contact Person: Heather Lewis, CPA - Partner

Phone Number(s): (518) 785-0134

Email: hlewis@mmb-co.com