

# SCHUYLER COUNTY

## NEW YORK



### REQUEST FOR PROPOSALS PROFESSIONAL AUDITING SERVICES

ISSUE DATE: **October 8, 2025**

DUE DATE: **October 24, 2025 (Prior to 10:00 A.M.)**

**SUBMIT TO:**  
Schuyler County Treasurer  
105 Ninth Street, Unit 17  
Watkins Glen, NY 14891

## **PROJECT OVERVIEW**

1. Schuyler County, on behalf of its elected Treasurer, the County's chief financial officer, seeks proposals from qualified firms to provide professional auditing services.
2. The successful offeror (also referred to as "auditor" herein) shall be expected to completely and adequately familiarize itself with any and all terms and conditions of applicable state, federal and local law.
3. This contract will not be awarded solely based on cost. Rather, the contract for this project will be awarded to the lowest responsible, responsive offeror, taking into consideration quality, past performance, and ability to meet requirements as stated throughout this RFP.

## **PURPOSE OF REQUEST FOR PROPOSAL (RFP)**

The County seeks to procure the services of an accounting firm to assist and support Schuyler County, with primary focus on auditing services. The Consultant will conduct an annual onsite audit of the Treasurer's operations and records, as detailed in the Scope of Work below.

Consultant shall attend meetings with Schuyler staff as necessary to perform sufficient analysis and review, and to summarize decisions and findings.

## **BACKGROUND INFORMATION**

The County of Schuyler serves an area of 331 square miles with a population of more than 18,000 and has a total payroll of approximately \$17 million covering about 280 employees. The budget for 2025 is approximately \$66 million. The County provides municipal services including general government, public safety, public improvements, and human services. The accounting and financial reporting functions of the County are centralized.

## **ISSUING OFFICE**

The County of Schuyler's Treasurer, the County's chief fiscal officer, is the issuing officer for this document and all subsequent addenda relating to it, on behalf of the County Legislature, County of Schuyler, State of New York.

## **SUBMITTING THE PROPOSAL**

NOTICE: By submitting a proposal in response to this RFP, offeror is acknowledging that the requirements, scope of work, and the evaluation process, outlined in the RFP are fair, equitable, not unduly restrictive, understood and agreed to.

Proposals must be received by the posted due date and time. Proposals received after the deadline will be late and ineligible for consideration.

## **TERM OF AGREEMENT**

The term of this agreement will be upon contract approval and execution by the Schuyler County Legislature, and extend through preparation of the 2027 audit for year ending December 31, 2027, with provisions for two (2) additional one-year renewals at the same terms and conditions, upon written mutual agreement of the parties. Renewal contract prices may be negotiated and must be approved by mutual written agreement between both parties and must be in the best interests of the County.

If price adjustments are requested pursuant to the terms of the contract, the vendor/contractor must notify the Schuyler County Legislative Office ninety (90) business days prior to the current term's expiration date.

The County of Schuyler reserves the right to review contract(s) on a regular basis regarding performance and cost analysis and may negotiate price and service elements during the term of the contract.

## **STANDARD CONTRACT TERMS AND CONDITIONS**

Any contract resulting from this RFP will include the County's Standard Clauses for Schuyler County Contracts, which are attached to this RFP as Appendix A, and Minimum Insurance Standards for Schuyler County Contracts, which are attached to this RFP as Appendix B, and Business Associate Agreement, which is attached to this RFP as Appendix C. **Exceptions and/or additions to the County's Standard Clauses or Minimum Insurance Standards shall be deemed non-responsive and a basis for rejection of the proposal.**

## **INSURANCE-CATEGORY IV**

For purposes of the contract, the Offeror shall be deemed a "Category IV" contractor under the attached Appendix B: Minimum Insurance Requirements for Schuyler County Contracts. The Offeror shall maintain and provide proof of insurance in accordance with said standards and the terms and conditions of this RFP, including all attachments and/or appendices hereto.

The successful Offeror will, upon notice from the Treasurer, be required to furnish a Certificate of Insurance to the County together with proofs of compliance with New York State workers' compensation and disability law in accordance with the above.

The successful Offeror must maintain the insurance coverage required by the County while the agreement is in force, including automatic renewal terms, and shall provide documentation of such insurance in a form satisfactory to the County when required.

Such insurance shall be in form, term and content satisfactory to the annexed standards of the County of Schuyler, which are incorporated herein. (See Appendix B attached.)

## **CONFIDENTIAL/TRADE SECRET INFORMATION**

The County of Schuyler is subject to New York State's Freedom of Information Law (FOIL) which mandates public access to government records not otherwise subject to exemption.

Offerors should be aware that pertinent facts relating to their proposals, excluding trade secrets or proprietary information, could potentially be released upon selection of the successful offeror. Should your submission for this RFP contain "trade secrets" or other information that the disclosure of which could reasonably be expected to be harmful to business interests, Offeror must insure that such information is clearly identified and marked as such. Identification must be specific by item or paragraph.

Marked information will be treated as Confidential Third Party Information. Should marked information be the subject of a request under FOIL, Offeror may be requested either to consent to the request, or make representation explaining why the information should not be disclosed.

## **DISCUSSIONS WITH OFFERORS (ORAL PRESENTATIONS)**

An oral presentation by an offeror to clarify a proposal may be required at the sole discretion of the County. However, the County may award a contract based on the initial proposals received without discussion with the offeror. If oral presentations are required, they will be scheduled after the submission of proposals. Oral presentations will be made at the offeror's expense. The County is not required to provide the opportunity for oral presentations to all offerors that submitted a proposal.

## **MINIMUM QUALIFICATIONS**

- One of the following certifications:
  - Certified Public Accountant (CPA)
  - Certified Internal Auditor (CIA)
  - Certified Government Auditing Professional (CGAP)
- Minimum of five years professional paid experience which would demonstrate sufficient academic and professional accounting – audit experience to qualify as an expert witness in the area of forensic accounting.
- Thorough knowledge of:
  - Principles and practices of accounting necessary to analyze and evaluate complex accounting transactions
  - Auditing standards and procedures
  - Alternated approaches to audit verification and legal requirements
  - Audit work paper techniques and review procedures
  - Ability to analyze and evaluate financial data and draw conclusions and recommendations
  - Professional standards maintained by the American Institute of Certified

Public Accountants, as well as generally accepted auditing and accounting principles

- Experience in conducting audits of municipal finances and financial operations
- Experience generating independent auditor's reports
- Licensed to practice in New York State
- Experience collaborating with government agencies or similar organizations
- Excellent analytical, communication and organizational skills
- Selected offeror may be required to submit to a criminal background check
- Selected offeror shall possess or be able to obtain all insurance as indicated in "Minimum Insurance Standards for Schuyler County Contracts," Category IV, found in Appendix B annexed to this RFP.

## **STATEMENT OF OBJECTIVES OR DETAILED SCOPE OF WORK**

### ***SCOPE OF WORK***

**The bulk of this audit shall be completed on site over the course of a two week period.**

#### County's Fund Structure

The County uses the following fund types in its financial reporting:

001-General Fund (A)  
002-Highway Road Fund (D)  
003-Highway Machinery Fund (DM)  
004-Capital Fund (H)  
005-Trust and Agency Fund (TA)  
006-Special Grant Fund (CD)  
Long Term Debt  
Fixed Assets

- The selected Offeror will perform an annual single audit of all financial records specified below for the following fiscal years:

Fiscal year ending December 31, 2025

Fiscal year ending December 31, 2026

Fiscal year ending December 31, 2027

The basic financial statements are to be presented with a Management Report no later than May 31<sup>st</sup> of each calendar year for the preceding fiscal year end.

These audits are to be performed on the basic financial statements of Schuyler County in accordance with the standard for financial audits contained in "Government Auditing Standards" and the provisions of OMB Circular A-133, Audits of State Local Governments and Non-Profit Organizations or its successor. The objective of such and audit carried out in accordance with such standard is the issuance of an independent Auditor's Report concerning whether the financial

statements, taken as a whole, are presented fairly, in all material respects, and in conformity with generally accepted accounting principles.

The basic financial statements for Schuyler County primary government including all secondary departments and funds, including the County's Consolidated Fiscal Report (CFR).

- A separate independent auditor's report shall be issued on the basic financial statement of the Schuyler County Tobacco Securitization Corporation (STASC) with auditing standards generally accepted in the United State of America.
- A separate independent auditor's report shall be issued on the basic financial statement of the Schuyler County Local Development Corporation with auditing standards generally accepted in the United States of America.
- A separate independent auditor's report shall be issued on the basic financial statement of the Schuyler County Soil and Water Conservation District with auditing standards generally accepted in the United States of America.
- Review of Community Services Consolidated Financial Report.
- Track and maintain subscription and lease data including current and long term liabilities according to GASB 96 and GASB 87.
- The Auditor will issue reports addressed to the Schuyler County Legislative Board for the Years ended December 31<sup>st</sup> as follows:
  - A report on the County's basic financial statements based on the audit performed in accordance with Government Auditing Standards to be provided to the County no later than May 31<sup>st</sup>, following December 31<sup>st</sup> year end.
  - A report on the internal control structure based on the audit of the County's basic financial statement performed in accordance with Government Auditing Standards, to be submitted within thirty (30) days after completion of the Auditor's report.
  - A report on compliance based on the audit of the County's financial statements performed in accordance with Government Auditing Standards, to be submitted within thirty (30) days after completion of the Auditor's report.
  - Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Financial Statements performed in accordance with Government Auditing Standards.

- Report on Compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133.
- **Federal Financial Assistance -OMB Circular A-133**

The auditor will also perform auditing procedures on the County's federal financial assistance/awards programs in accordance with the provisions of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. OMB Circular A-133 includes specific audit requirements, mainly in the areas of the internal control structure and compliance with laws and regulations that exceed those required by Government Auditing Standards.

As part of the auditing procedures performed in accordance with the provisions of OMB Circular A-133, the Auditor will perform tests of controls to evaluate the effectiveness of the design and operation of internal control policies and procedures that they consider relevant to preventing or detecting material noncompliance with laws and regulations applicable to each of the organization's major programs and report the results.

Compliance with laws, regulations, contract and grants that govern financial assistance/awards programs are the responsibility of management. The Auditor will perform tests of the County's compliance with certain specific provisions of laws, regulations, contracts and grants they determine to be necessary based on OMB's Circular A-133 Compliance Supplement and report whether in their opinion the organization complied, in all material respects, with the laws and regulations applicable to its major federal financial assistance/awards programs. With regard to general requirements, the report on compliance will contain a statement of positive assurance on those items that were tested and negative assurance on those items not tested.

In accordance with OMB Circular A-133, the Auditor will issue reports addressed to the Chair of the Board and members of the Board of Legislators for the years ended December 31<sup>st</sup>. These reports must be received by the County no later than May 31<sup>st</sup> following the end of the fiscal year.

## **OTHER ENGAGEMENT ISSUES**

Fiscal Year Closing -The County Treasurer's Office has a planning meeting to discuss the fiscal year closing process and to identify any issues that may impact the timing of the closing. The Auditor is expected to participate in this meeting to discuss any mandated or proposed reporting changes that would apply to the current year and the subsequent fiscal year as well as to agree to a proposed timeline.

Progress Reports -The Auditor will provide, at a minimum, monthly progress reports outlining the progress to date and any accounting or auditing concerns which would have come to the auditor's attention and would have an impact on any items included in the scope of services.

Optional Work -The Treasurer's Office may request consultation services on other related financial issues. A separate fee proposal will be requested prior to service as required.

### **ASSISTANCE AVAILABLE TO AUDITOR**

County's Accounting System and Records. Schuyler County has a computerized accounting and financial reporting system, Tyler Munis, which will be made available to the Auditor. It is expected that the Auditor's techniques and procedures will be modified, if necessary, to be used with the existing systems of the County.

Access to County Records. The Auditor will be given free access to records of the County and reasonable access to the staff for the purposes of interviews. The Auditor will maintain such records as privileged and confidential information. It is expected that the Auditor will organize the work in such a way as to minimize disruption of work of County employees in the pursuit of their normal duties.

The County agrees that all records, documentation, and information the Auditor requests in connection with the audits will be made available to them, that all material information will be disclosed to them, and that they will have the full cooperation of the County's personnel.

Treasurer's Office. The Treasurer's Office will provide the following clerical and technical support to the Auditor:

Type confirmation requests and other correspondence requesting information from government agencies and component units.

Retrieve and replace source documents located in the office.

### **INVOICING**

The County will pay as compensation to the selected offeror for the good/services described herein, upon proper presentation of a detailed monthly invoice attached to a Schuyler County Voucher, or upon such other schedule as might be set forth and specified in contract.

Invoices shall be submitted on a periodic basis or as mutually agreed upon with the County, and shall provide breakdown of the components audited on each invoice. The final invoice must reflect an apportionment of time by department to facilitate charging pursuant to the Cost Allocation Plan requirements. Services for the CFR review, Tobacco Assets Securitization Corporation, the Local Development Corporation and the Soil and Water audits must be submitted by separate invoice(s) for each such entity.

Invoices must be submitted to the Treasurer's Office, County Office Bldg., Unit 17, 105 Ninth Street, Watkins Glen, NY 14891. Invoices must show the vendor's Federal Tax Identification number or Social Security number, as appropriate.

The County will not pay interest charges or other penalties resulting from invoice payment not being made within the terms specified.

Prices quoted shall be exclusive of all non-applicable Federal and New York State taxes. Tax exemption certificate will be furnished when required.

## **QUESTIONS**

All inquiries related to this Request for Proposal are to be submitted in writing to the attention of:

Holley Sokolowski, Schuyler County Treasurer  
105 Ninth Street, Unit 17  
Watkins Glen, NY 14891  
(607) 535-8181  
[hsokolowski@co.schuyler.ny.us](mailto:hsokolowski@co.schuyler.ny.us)

Deadline for submission of questions is **October 15, 2025, at 10:00 A.M.** Answers will be given via addenda issued in response to the questions received.

## **TIME REQUIREMENTS**

Due Date: Submit a proposal (original plus 3 hard copies) in a sealed envelope clearly marked "Professional Auditing Services - Treasurer" on or before **October 24, 2025 at 10:00 a.m.** **FAXED PROPOSALS WILL NOT BE ACCEPTED.** Submit to:

Schuyler County Treasurer  
105 Ninth Street, Unit 17  
Watkins Glen, NY 14891

Date Audit May Commence. Preliminary audit field work should commence on/about April 1<sup>st</sup> following the end of the fiscal year. The Schuyler County Government will have all records ready for audit and all management personnel available to meet with the Offeror's personnel by that date.

Work Completion Dates. Each of the following should be completed by the auditor no later than the dates indicated:

Detailed Audit Plan. The Auditor shall provide Schuyler County Government by December 1<sup>st</sup> of each fiscal year both a detailed audit plan and a list of all schedules for preparation by Schuyler County Government.

Fieldwork. The Auditor shall complete all fieldwork by April 21st following the end of the fiscal year.

Final Reports. All audit issues should be resolved and the final auditor's reports for the County Single Audit Report should be delivered annually by May 31st.

## **INSTRUCTIONS FOR THE PREPARATION AND SUBMITTAL OF A PROPOSAL**

**SUBMITTAL PROCESS AND REQUIRED COPIES.** Offeror shall submit one (1) hardcopy marked “original” proposal, 3 hard copies directly to the Schuyler County Treasurer in a sealed envelope. Proposals must be clearly marked with the name and address of the offeror and the RFP name (PROFESSIONAL AUDITING SERVICES – TREASURER) on the envelope and/or box.

The County will not photocopy your proposal documents for the purpose of complying with this provision requiring a pre-determined number of duplicate copies. Failure to provide the required number of complete duplicate copies may result in rejection of your proposal.

Proposals must be securely sealed and addressed to the Schuyler County Treasurer, County Office Building, Unit 17, 105 Ninth Street, Watkins Glen, NY 14891.

Technical and price proposals are to be mailed together in one package, but the Technical and Price Proposals must be bound separately. There shall not be reference to the price of products and services in the Technical Proposal. Proposals may be mailed or hand-delivered. If the proposal is sent by mail or commercial express service, the Offeror shall be responsible for actual delivery of the proposal to the proper County office before the deadline. All timely proposals become the property of the County.

The Price Proposal must include the form designated in this RFP, a copy of which is included herein.

Late proposals will not be considered. Proposals received after the deadline will be returned unopened.

Proposals should be prepared simply and economically, providing a straightforward, concise description of the offer, and all required information. Each page of the proposal should be consecutively numbered. The County shall not be liable for any expense incurred in connection with preparation of a response to this document.

Each proposal shall be accompanied by:

- Form Submission of Price Proposal
- Receipt Confirmation Form
- Project References
- Relationships to Schuyler County
- Certification: Accuracy of Offeror’s Representations

Any Offeror submitting to the County any information which is determined to be substantially inaccurate, misleading, exaggerated, or incorrect, shall be disqualified from consideration.

**THE PROPOSAL MUST INCLUDE ALL OF THE FOLLOWING ITEMS ORGANIZED IN THE ORDER PRESENTED BELOW. FAILURE TO INCLUDE THE SUBMISSIONS MAY RENDER THE PROPOSAL NON-RESPONSIVE.**

Title Page. Proposals must identify the following:

RFP Professional Auditing Services; Schuyler County, New York; Name, Address and Telephone Number of Offeror.

Table of Contents. Proposals must include a clear and complete identification of the materials submitted by section and page number.

Transmittal Letter and Acknowledgement.

At a minimum, proposals must include a brief understanding of the auditing services to be performed and a positive commitment to perform the services within the specified time period.

OFFERORS MUST PROVIDE A WRITTEN STATEMENT ACCEPTING THE CONDITIONS OF THIS PROPOSAL.

Technical Approach. Proposals must include:

A detailed description of the auditing services that the Offeror will provide for Fiscal Years 2025, 2026 and 2027.

The specific work plans by which the Offeror intends to accomplish the work contained in the Scope of Services above. These work plans must include time estimates for each significant segment of work, a scheduling plan and the estimated number of hours allocated by staff level (partner, managers, seniors, staff accountants and specialists).

Work plans must also demonstrate that the Offeror understands the audit requirements for the Single Audit of Federal Grant Programs.

The Offeror must discuss potential problems or concerns associated with the Scope of Services, and recommend methods of addressing and resolving the problems or concerns.

Profile of the Firm/Offeror.

Describe qualifications and experience that substantiates the Offeror as having an excellent reputation in local government auditing.

Describe the Offeror's experience actually performing audits, and specifically in auditing local governments and "single audits".

Offeror Qualifications and Experience.

The proposal should state the size of the Offeror, the size of the Offeror's governmental audit staff, the location of the office from which the work on this

engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.

If the Offeror is a joint venture or consortium, the qualifications of each Offeror comprising the joint venture or consortium should be separately identified and the Offeror that is to serve as the principal auditor should be noted, if applicable.

The Offeror is also required to submit a copy of the report on its most recent external quality control review, with a statement whether the review included government engagements.

The Offeror shall also provide information on the results of any federal or state desk reviews or filed reviews of its audits during the past three (3) years. In addition, the Offeror shall provide information on the circumstances and status of any disciplinary action taken or pending against the Offeror during the past three (3) years with state regulatory bodies or professional organizations.

Describe the Offeror's capability to provide technical support in interpretation and implementation of accounting standards related to local governments.

Similar Engagement with Other Government Entities.

The Offeror should list the most significant engagements (maximum of 5) performed in last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours for each engagement. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

Describe the Offeror's quality control procedures and measures to ensure a high quality audit.

Provide a positive statement that:

- The Offeror meets the independence requirements of Government Auditing Standards published by the U.S. General Accounting Office.
- The Offeror does not have a record of substandard work. If the Offeror has engaged in a recent peer review, include a copy.

Specific Audit Approach.

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposal. References should be made to sources of information such as Schuyler County's budget and related materials, organizational charts, manuals and programs, as well as financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- Proposed segmentation of the engagement
- Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Sample sizes and the extent to which statistical sampling is to be used during the engagement.
- Type and extent of analytical procedures to be used in the engagement.
- Approach to be taken to gain and document an understanding of Schuyler County's internal control structure.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of test compliance.

Identification of Anticipated Potential Audit Problems. The proposal should identify and describe any anticipated potential audit problems, the Offeror's approach to resolving these problems and any special assistance that will be requested from Schuyler County.

Report Format. The proposal should include sample formats for required reports.

Subcontracting and Assignment. All subcontracting arrangements require prior approval of the County. The contractor shall not assign, transfer, convey, sublet, or otherwise dispose of any award or any or all of its rights, title, or interest without the prior written consent of the County, which shall not be reasonably withheld.

Discuss whether subcontractors will be used. Offerors submitting proposals that include subcontractors must identify the proposed responsibilities of each subcontractor, the total number of hours to be used, the subcontractor's experience and the number of hours of continuing professional education in governmental accounting and governmental auditing. Also, discuss previous experience in working with subcontractors.

Current Workload. Discuss the current workload and capacity of the Offeror's office to comply with the requirements on the initial audit period and subsequent audit periods.

## **PRICE PROPOSAL**

Total All-inclusive Maximum Price. The price proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal utilizing the Form for Submission of Price Proposal. The total all-inclusive maximum price to be offered is to contain all direct and indirect costs including all out-of-pocket expenses, including twenty (20) copies of all reports and management letters.

Schuyler County will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed price proposal. Such costs should not be included in the proposal.

Rates for Additional Professional Services. If it should become necessary for Schuyler County to request the Auditor to render any additional services to either supplement the services requested in this request for proposal or to perform additional work, as a result of the specific recommendations included in any report issued on this engagement, such additional work agreed to between the County and the Offeror shall be performed only upon specific authorization from the Treasurer's Office. Any such additional work agreed to between the County and the Offeror shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed price proposal.

Manner of Payment. Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the Offeror's price proposal. Interim billing shall cover a period of no less than a calendar month.

## **PROPOSAL EVALUATION CRITERIA**

The County will evaluate proposals against the following criteria. Each area of the evaluation criteria must be addressed in detail in the proposal.

### ***EVALUATION CRITERIA***

- Demonstrated ability and capacity to perform the types of services described herein.
- Expertise, experience, and availability to provide the County with the services described herein.
- Price for offeror's services.
- Maintenance of an office in the State of New York.
- Diversity and commitment to equal opportunity and MWBE and SDVOB participation/programs.
- Avoidance of any potential conflicts of interest or appearances of impropriety, and policies to designed to ensure the avoidance of such conflicts in the future.
- Financial stability.
- Overall completeness of proposal.

All proposals in response to this RFP will be evaluated in a manner consistent with the Schuyler County Procurement Policy, rules, policies, procedures, and the evaluation criteria established in the RFP.

**Responsible offeror:** Award will be made only to "responsible" offerors possessing the ability, experience, willingness, and integrity to perform successfully under the terms and conditions of the contract. Responsibility is a procurement issue that is determined by the recipient after receiving offers or proposals and before making contract award. In ascertaining whether or not an offeror is responsible, information may be requested from offeror to discuss and assist in determining responsibility. Schuyler County Local Law 1-2014 authorizes a Best Value Award methodology for purchase contracts, which optimizes

quality, cost and efficiency, among responsive and responsible offerors.

By submitting a response to this RFP, the offeror expressly acknowledges that it understands that the quality of the services rendered is of paramount importance to the County. Moreover, the offeror expressly **acknowledges** that the cost of the services rendered is a substantial concern. Thus, the County seeks the most effective services at the most reasonable cost.

The successful offeror must have exceptional interpersonal skills, composure, a team-oriented philosophy, and the demonstrated ability to work with a variety of diverse groups and issues, including county officials and personnel.

Minority- and Women-owned businesses are strongly encouraged to submit proposals.

### **EVALUATION OF OFFERS**

Award will be made to the responsible Offeror whose proposal best meets the need of the County as set forth herein. The County will be the sole judge with respect to the evaluation of proposals.

The County reserves the right to split proposals, to waive formalities in any proposal, and to reject any/or all proposals in whole or in part, with or without cause and/or to accept the proposal that in its judgment will be for the best interest of the County. The County specifically reserves the right to reject any conditional proposal and will normally reject those which make it impossible to determine the true amount of the proposal.

After consideration of the factors set forth in this RFP, the committee will recommend award to the Offeror whose proposal is most advantageous to the County.

The County may enter into negotiations with Offerors and invite "best and final offers "as deemed to be in the best interest of the County. Negotiations will be in the form of written communications.

Offerors are strongly advised not to prepare their proposal submissions based on any assumption or understanding that negotiations will take place. Offerors are advised to respond to the RFP fully at the time of proposal submission.

Proposals should include any additional information, not specifically requested previously, considered necessary for a fair evaluation of the proposal.

Non-acceptance of an individual offer may mean that one or more other proposals were more advantageous, or that all are rejected.

Offerors may be required to clarify their proposals by making individual presentations to the committee.

Award shall be made to the offeror whose proposal is the most advantageous to the County taking into consideration price and the other evaluation factors set forth in this RFP.

The County reserves the right to reject any and all proposals.

The County reserves the right to award the contract(s) to a technically qualified lower cost offeror(s) in the event the high scoring offer is determined to not be the best value offered to the County, based on a cost benefit analysis.

### **RIGHTS OF THE COUNTY**

Notice is hereby given that the County has unlimited data rights regarding proposals or offers submitted in response to its solicitations. Unlimited data rights mean that Schuyler County has the right to use, disclose, reproduce, prepare derivative works, distribute copies to the public, or perform publicly and display publicly any information submitted by Offerors in response to this or any solicitation issued by the County.

Offeror must invoke exceptions to disclosure provided by law in their response and must identify the data or other materials to be protected, and must state the reasons why such exclusions from public disclosure is necessary.

### **RESPONSIBILITY OF THE OFFEROR**

It is the responsibility of the Offeror to clearly identify each part of any offer that is confidential commercial or financial information by stamping the bottom right-hand corner of each pertinent page with one-inch bold face letters stating the words "confidential" or "proprietary". The Offeror agrees that any portion of the proposal that is not stamped as proprietary or confidential will be deemed not to be proprietary or confidential.

### **NOTICES**

To The County: Any and all notices pertaining to the contract pursuant to this solicitation shall be in writing and be sent via U.S. Mail-Certified, Return Receipt Requested to: Schuyler County Treasurer at 105 Ninth Street, Unit 17, Watkins Glen, NY 14891.

To The Contractor: Any and all notices pertaining to the contract issued pursuant to this solicitation shall be in writing and considered delivered when such notice is posted, by Certified Mail, Return Receipt Requested, to the Contractor at the last address given, or delivered in person to the Contractor's representative, on the work site.

### **GENERAL SOLICITATION PROVISIONS**

The Offeror shall, without additional expense to the County, be responsible for complying with any and all applicable laws, codes, and regulations in connection with services called for in the proposal.

In the event that an addendum to this solicitation is issued, all solicitation terms and conditions will remain in effect unless that are specifically changed by the addendum. Only such addendum, when issued by the County, will be considered as being binding on the County.

**CONTRACT APPROVAL**

The Schuyler County Legislature and the County Attorney must approve and sign the contract resulting from this solicitation. The County of Schuyler reserves the right to reject any and all proposals and readvertise, if so desired.

**CLOSING DATE FOR THE REQUEST FOR PROPOSAL IS  
10:00 A.M. LOCAL TIME, ON 10/24/2025.**

**Proposals will be opened at 11:00 A.M., local time,  
on 10/24/2025.**

**PROPOSALS MUST BE ADDRESSED TO, AND DELIVERED TO:**

**SCHUYLER COUNTY TREASURER  
105 Ninth Street, Unit 17  
Watkins Glen, NY 14891**

**PLEASE NOTE ON OUTSIDE OF ENVELOPE(S):**

**PROFESSIONAL AUDITING SERVICES - TREASURER**

**FORM FOR SUBMISSION OF PRICE PROPOSAL**

To The County: The undersigned hereby declares that he/she has carefully examined all proposal and contract documents and all interpretations of any addenda to the Contract Documents issued by the County of Schuyler and is satisfied as to all the quantities and conditions, and understands that in signing this Proposal he/she waives all rights to plead any misunderstanding regarding the same. Pursuant to and in compliance with the Proposal Documents, the Proposer hereby offers to complete all services and whatever else is necessary or proper for, or incidental to, the completion of this Contract, as required by and in strict compliance with the applicable provisions of all contract documents, for the following proposal prices:

Certification that the person signing the proposal is authorized to represent the Offeror, empowered to submit the proposal and authorized to sign a contract with Schuyler County.

Legal Name of Offeror/Corporation	Authorized Signature
Address	Typed Name
City/State/Zip	Title
Date	Telephone/Fax No.
Email Address: _____	

Fund/Component Name	Year 2025	Year 2026	Year 2027
Amount	Amount	Amount	Amount
Schuyler County Audit			
GASB Leases and Subscriptions			
Schuyler County Soil and Water Agency			
Schuyler County Local Development Agency			
Schuyler County Tobacco Asset Securitization Corporation			
Schuyler County CFR Financial Report			
TOTALS			

RECEIPT CONFIRMATION FORM  
RFP AUDITING SERVICES – TREASURER’S DEPARTMENT

Please complete and return this confirmation form as soon as possible to SCHUYLER COUNTY TREASURER, 105 Ninth Street, Unit 17, Watkins Glen, NY 14891.

Company Name:

\_\_\_\_\_

Address:

\_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

Cell Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

\_\_\_\_\_

I authorize the County of Schuyler to send further correspondence that the County deems to be of an urgent nature by the following method:

Courier Collect: \_\_\_\_\_ Account: \_\_\_\_\_

Mail: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

IF YOU PLAN TO SUBMIT A PROPOSAL YOU MUST RETURN THIS FORM TO ENSURE THAT YOU WILL RECEIVE FURTHER COMMUNICATION REGARDING THIS RFP.

PROJECT REFERENCES

I \_\_\_\_\_ HEREBY CERTIFY THAT (COMPANY) \_\_\_\_\_

\_\_\_\_\_ HAS PERFORMED THE FOLLOWING WORK WITHIN THE LAST THREE YEARS:

NAME OF BUSINESS: \_\_\_\_\_ CONTACT NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

AMOUNT OF CONTRACT: \_\_\_\_\_ TELEPHONE NO.: \_\_\_\_\_

TYPE OF WORK: \_\_\_\_\_ FAX NUMBER: \_\_\_\_\_

-----  
NAME OF BUSINESS: \_\_\_\_\_ CONTACT NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

AMOUNT OF CONTRACT: \_\_\_\_\_ TELEPHONE NO.: \_\_\_\_\_

TYPE OF WORK: \_\_\_\_\_ FAX NUMBER: \_\_\_\_\_

-----  
NAME OF BUSINESS: \_\_\_\_\_ CONTACT NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

AMOUNT OF CONTRACT: \_\_\_\_\_ TELEPHONE NO.: \_\_\_\_\_

TYPE OF WORK: \_\_\_\_\_ FAX NUMBER: \_\_\_\_\_

Name of Offeror: \_\_\_\_\_

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

**IMPORTANT: THIS FORM MUST BE FILLED IN BY OFFEROR**

**RELATIONSHIPS TO SCHUYLER COUNTY**

STATE OF NEW YORK)

: ss

COUNTY OF \_\_\_\_\_)

NAME OF REPORTING ENTITY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE NO.: \_\_\_\_\_ EXT: \_\_\_\_\_ TELEFAX NO.: \_\_\_\_\_

THE REPORTING ENTITY IS (Check one of the following):

\_\_\_\_\_ AN INDIVIDUAL \_\_\_\_\_ A PARTNERSHIP \_\_\_\_\_ A CORPORATION

A.) Related Employees

1. Are any of the employees that you will use to carry out this contract with Schuyler County also an officer or employee of Schuyler County, or the spouse, or the child or dependent of such Schuyler County officer or employee?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide details:

\_\_\_\_\_  
\_\_\_\_\_

B.) Related Owners

1. If you are the owner of the Contractor, are you or your spouse, an officer or employee of the County?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide details:

\_\_\_\_\_  
\_\_\_\_\_

To answer the following question, the following definition of the word "interest" shall be used:

**Interest means a direct or indirect pecuniary or material benefit accruing to a county officer or employee, his or her spouse, child or dependent, whether as the result of a contract with county or otherwise. For the purposes of this chapter, a county officer or employee shall be deemed to have an "interest" in the contract of:**

**RELATIONSHIPS TO SCHUYLER COUNTY  
(Continued)**

- i. His/her spouse, children and dependents, except a contract of employment with the County;**
- ii. A firm, partnership or association of which such officer or employee is a member or employee;**
- iii. A corporation of which such officer or employee is an officer, director or employee; and**
- iv. A corporation of which more than five (5) percent of outstanding capital stock is owned by any of the aforesaid parties.**

2. Do any officers or employees of the County of Schuyler have an interest in the Contractor or in any subcontractor that will be used for this contract?

Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, please provide details:

\_\_\_\_\_  
\_\_\_\_\_

I am the \_\_\_\_\_(Title or Office) of the reporting entity listed above.

I make this affirmation based upon my personal review of the books and records of the reporting entity. All of the foregoing information is true to the best of my knowledge, after inquiry. I make these statements under penalty of perjury.

SIGNATURE: \_\_\_\_\_

PRINT \_\_\_\_\_

SWORN to before me this \_\_\_\_\_ day of

\_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public

# RFP - AUDITING SERVICES – TREASURER’S DEPARTMENT

## CERTIFICATION: ACCURACY OF OFFEROR’S REPRESENTATIONS

Offeror has read, understands, acknowledges and agrees that this Proposal and all attachments thereto will be relied upon by, and filed with, registered or recorded in or otherwise become a part of the records of, the County of Schuyler and the public offices and servants thereof. Offeror affirms, to the best of his/her/its knowledge, information and belief, that the representations, agreements and promises made by Offeror in this Proposal and all attachments thereto, together with any and all exhibits or appendices, including, but not limited to, Schuyler County Appendix A (“Standard Clauses for Schuyler County Contracts”) are true, complete and accurate.

I affirm this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, and I understand that this document may be filed in an action or proceeding in a court of law. In a written instrument, any person who knowingly makes a false statement, which such person does not believe to be true, has committed a crime under the laws of the State of New York punishable as a Class A Misdemeanor. (PL § 210.45)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name of Offeror

## **ATTACHMENTS**

**Appendix A**

**Appendix B**

**Appendix C**

**APPENDIX A**

**STANDARD CLAUSES FOR SCHUYLER COUNTY CONTRACTS**

**PLEASE RETAIN THIS DOCUMENT  
FOR FUTURE REFERENCE.**

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**STANDARD CLAUSES FOR SCHUYLER COUNTY  
CONTRACTS**

The parties to the attached contract, license, lease, amendment, renewal or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the County of Schuyler ("the County"), whether a contractor, vendor, licensor, licensee, lessor, lessee or any other party):

1. **RELATIONSHIP OF PARTIES.** Contractor shall have the status of an independent contractor, and in accordance with such status, agrees that it will conduct itself in a manner consistent with such status, and that it will neither hold itself out as, nor claim that any of its officers or employees are officers or employees of the County by reason of this Agreement. Contractor further agrees that it will not make against the County any claim, demand or application to or for any right or privilege applicable to an officer or employee of the County, including but not limited to workers' compensation coverage, unemployment insurance benefits, social security coverage or retirement membership or credit.
2. **EXECUTORY CLAUSE.** (A) **All Contracts.** In accordance with § 362 of the County Law, the County shall have no liability under this contract to Contractor or to anyone else beyond funds appropriated and available for this contract. (B) **Certain Installment Purchase Contracts.** Further, in the case of an installment purchase contract, pursuant to General Municipal Law § 109-b, any such installment purchase contract is not a general obligation of the County. Neither the full faith and credit nor the taxing power of the County of Schuyler are pledged to the payment of any amount due or to become due under such installment purchase contract. It is understood that neither this contract nor any representation by any public employee or officer creates any legal or moral obligation to appropriate or make monies available for the purpose of the contract. Further, no liability on account thereof shall be incurred by the state of New York municipal bond bank agency beyond the amount of such monies. It is understood that neither this contract nor any representation by any employee or officer of such agency creates any legal or moral obligation to appropriate or make state monies available for the purpose of the contract.
3. **EXTENSIONS, RENEWALS, MODIFICATIONS.** Extensions or renewals to the Agreement or any modification including new products, terms, or price changes to the Agreement shall be submitted by the Contractor to the County for approval by the County Legislature of the County in order to be effective. No provision of a contract which states that the term of the contract shall be deemed renewed for a specified additional period shall be effective against the County, absent a subsequent resolution of the County legislature, specifically authorizing such renewal.
4. **NON-ASSIGNMENT CLAUSE.** In accordance with § 109 of the General Municipal Law, this contract may not be assigned by Contractor or its right, title or interest therein assigned, transferred, conveyed, sublet or otherwise disposed of without the County's previous written consent, and attempts to do so without such consent are null and void.
5. **INSURANCE AND INDEMNIFICATION, HOLD HARMLESS.** (A) **Insurance.** (i) (a) Contractor covenants and agrees to maintain in full force and effect during the term of this Agreement, and any subsequent term, comprehensive insurance in form, term and content satisfactory to the annexed standards of the County, which are incorporated herein (*Appendix B: County Insurance Requirements For Contractors*) and, to prove as evidence of such compliance, insurance certificate(s) which shall be annexed to and made part of this Agreement. (b) The applicable Category of insurance requirements shall be stated in the face sheet of the contract and/or the Bid documents and/or the response to a Request for Quotes/Proposals. (c) Said certificate(s) shall be annexed hereto prior to or at the time of execution of this Agreement by the County. (d) Contractor acknowledges that failure to obtain or maintain such insurance on behalf of the County constitutes a material breach of contract and subjects it to liability for damages, indemnification and all other legal remedies available to the municipality. The County shall, if it deems it necessary, have the right to ask for additional certification at different points throughout the life of the contract. (B) **Indemnification, Hold Harmless.** Notwithstanding the limits of any policy of insurance provided or maintained by Contractor, Contractor shall defend, indemnify and hold harmless the County of Schuyler and its officers, employees and agents from all claims, actions, suits, liabilities, damages, awards, costs and expenses (including, without limitation, attorneys' fees) of every nature and description arising out of or related to the services provided by Contractor under this Agreement and arising out of or caused by any act, omission, breach or negligence of Contractor or its officers, employees, volunteers, or agents. Contractor's duties and obligations pursuant to this paragraph shall survive the termination or expiration of this Agreement.
6. **WORKERS' COMPENSATION BENEFITS.** This contract shall be void and of no force and effect unless Contractor shall provide and maintain coverage during the life of this contract for the benefit of such employees as are required to be covered by the provisions of the Workers' Compensation Law (WCL). Contractor understands and agrees that pursuant to WCL § 57 (workers' compensation requirements), Contractor must

provide one of the following forms to the government entity issuing the permit or entering into a contract: (A) Form CE-200, Certificate of Attestation of Exemption from NYS Workers' Compensation and/or Disability Benefits Coverage; (B) Form C-105.2, Certificate of Workers' Compensation Insurance; or (C) Form SI-12, Certificate of Workers' Compensation Self-Insurance, or GSI-105.2, Certificate of Participation in Worker's Compensation Group Self-Insurance. Pursuant to WCL § 220(8) (disability benefits requirements), Contractor must provide one of the following forms to the entity issuing the permit or entering into a contract: (A) CE-200, Certificate of Attestation of Exemption from NYS Workers' Compensation and/or Disability Benefits Coverage (see above); (B) DB-120.1, Certificate of Disability Benefits Insurance; or (C) DB-155, Certificate of Disability Benefits Self-Insurance. (In the case of NYS Agencies acceptable proof consists of a letter from the NYS Department of Civil Service indicating the applicant is a New York State government agency covered for workers' compensation). Contractor acknowledges and agrees that, pursuant to the New York State Workers' Compensation Board, ACORD forms are not acceptable proof of such coverage.

7. **NON-DISCRIMINATION REQUIREMENTS.** To the extent required by Art. 15 of the Executive Law (also known as the Human Rights Law) and all other State and Federal statutory and constitutional non-discrimination provisions, Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex (including gender identity or expression), national origin, sexual orientation, military status, age, disability, predisposing genetic characteristics, marital status or domestic violence victim status. Furthermore, in accordance with § 220-e of the Labor Law, if this is a contract for the construction, alteration or repair of any public building or public work or for the manufacture, sale or distribution of materials, equipment or supplies, and to the extent that this contract shall be performed within the State of New York, Contractor agrees that neither it nor its subcontractors shall, by reason of race, creed, color, disability, sex, or national origin: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. If this is a building service contract as defined in § 230 of the Labor Law, then, in accordance with § 239 thereof, Contractor agrees that neither it nor its subcontractors shall by reason of race, creed, color, national origin, age, sex or disability: (a) discriminate in hiring against any New York State citizen who is qualified and available to perform the work; or (b) discriminate against or intimidate any employee hired for the performance of work under this contract. Contractor is subject to fines of \$50.00 per person per day for any violation of § 220-e or § 239 as well as possible termination of this contract and forfeiture of all moneys due hereunder for a second or subsequent

violation. It is the sole responsibility of Contractor to determine if Contractor is subject to this contract provision and to ensure compliance with same.

8. **COMPLIANCE WITH ANTI-SEXUAL HARASSMENT LAWS.** As a condition of entering into this contract, Contractor affirms, under penalty of perjury, that Contractor has implemented a written workplace policy addressing sexual harassment prevention and that it provides annual training for all its employees, pursuant to the requirements of Labor Law § 201-g and other applicable statutes, regulations and case law.
9. **WAGE AND HOURS PROVISIONS FOR CERTAIN CONTRACTS.** If this is a public work contract covered by Art. 8 of the Labor Law or a building service contract covered by Art. 9 thereof, neither Contractor's employees nor the employees of its subcontractors may be required or permitted to work more than the number of hours or days stated in said statutes, except as otherwise provided in the Labor Law and as set forth in prevailing wage and supplement schedules issued by the State Labor Department. Furthermore, Contractor and its subcontractors must pay at least the prevailing wage rate and pay or provide the prevailing supplements, including the premium rates for overtime pay, as determined by the State Labor Department in accordance with the Labor Law. Additionally, effective April 28, 2008, if this is a public work contract covered by Art. 8 of the Labor Law, Contractor understands and agrees that the filing of payrolls in a manner consistent with Subd. 3-a of § 220 of the Labor Law shall be a condition precedent to payment by the County of any State approved sums due and owing for work done upon the project. It is the sole responsibility of Contractor to determine if Contractor is subject to this contract provision and to ensure compliance with same.
10. **SET-OFF RIGHTS.** The County shall have all of its common law, equitable and statutory rights of set-off. These rights shall include, but not be limited to, the County's option to withhold for the purposes of set-off any moneys due to Contractor under this contract up to any amounts due and owing to the County with regard to this contract, any other contract with any State department or agency, including any contract for a term commencing prior to the term of this contract, plus any amounts due and owing to the County for any other reason including, without limitation, tax delinquencies, fee delinquencies or monetary penalties relative thereto. The County shall exercise its set-off rights in accordance with normal State practices including, in cases of set-off pursuant to an audit, the finalization of such audit by the County agency, its representatives, or the County Treasurer.
11. **RECORDS.** Contractor shall establish and maintain complete and accurate books, records, documents, accounts and other evidence directly pertinent to performance under this contract (hereinafter, collectively,

"the Records"). The Records must be kept for the balance of the calendar year in which they were made and for six (6) additional years thereafter. The County Legislature, County Treasurer and any other person or entity authorized to conduct an examination, as well as the agency or agencies involved in this contract, shall have access to the Records during normal business hours at an office of Contractor within the State of New York or, if no such office is available, at a mutually agreeable and reasonable venue within the State, for the term specified above for the purposes of inspection, auditing and copying. The County shall take reasonable steps to protect from public disclosure any of the Records which are exempt from disclosure under § 87 of the Public Officers Law (the "Statute") provided that: (i) Contractor shall timely inform an appropriate County official, in writing, that said records should not be disclosed; and (ii) said records shall be sufficiently identified; and (iii) designation of said records as exempt under the Statute is reasonable. Nothing contained herein shall diminish, or in any way adversely affect, the County's right to discovery in any pending or future litigation.

12. **IDENTIFYING INFORMATION AND PRIVACY NOTIFICATION.** (A) Pursuant to Tax Law § 5, Contractor understands and agrees that, notwithstanding any other provision of law, the County shall, at the time the County contracts to purchase or purchases goods or services or leases real or personal property from any person, require that each such person provide to the County such person's federal social security account number or federal employer identification number, or both such numbers when such person has both such numbers, or, where such person does not have such number or numbers, the reason or reasons why such person does not have such number or numbers. Such numbers or reasons shall be obtained by the County as part of the administration of the taxes administered by the New York State Tax Commissioner for establishing the identification of persons affected by such taxes. (B) Contractor further understands and agrees that, notwithstanding any other provision of law, the County shall, upon request of the commissioner, furnish to the commissioner the following information with respect to each person covered by this section: (1) business name or the name under which the applicant for a license or licensee will be licensed or is licensed; (2) business address or whatever type of address the County requires the applicant for a license or the licensee to furnish to it; and (3) federal social security account number or federal employer identification number, or both such numbers where such person has both such numbers, or the reason or reasons, furnished by such person, why such person does not have such number or numbers. Notwithstanding Art. 6 of the Public Officers Law or any other provision of law, the report to be furnished by the County to the commissioner pursuant to this section shall not be open to the public for inspection. (C) For the purposes of this section, "Person" shall mean an individual, partnership,

limited liability company, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any combination of the foregoing. However, such term shall not include any public corporation, corporation formed other than for profit or unincorporated not-for-profit entity, except such term shall include an education corporation of the type dealt with in § 221 of the Education Law, an education corporation subject to Art. 101 of the Education Law and a cooperative corporation.

13. **PROHIBITION ON PURCHASE OF TROPICAL HARDWOODS.** Contractor certifies and warrants that any and all wood products to be used under this contract award will be in accordance with, but not limited to, the specifications and provisions of § 165 of the State Finance Law (Use of Tropical Hardwoods), which prohibits purchase and use of tropical hardwoods, unless specifically exempted, by the State or any governmental agency or political subd. (including the County) or public benefit corporation. In addition, when any portion of this contract involving the use of woods, whether supply or installation, is to be performed by any subcontractor, the prime Contractor will indicate and certify in the submitted bid proposal that the subcontractor has been informed and is in compliance with specifications and provisions regarding use of tropical hardwoods as detailed in §165 State Finance Law. Except as might be specifically authorized by State Finance Law § 165, any bid, proposal or other response to a solicitation for bid or proposal which proposes or calls for the use of any tropical hardwood or wood product in performance of the contract shall be deemed non-responsive.
14. **COMPLIANCE WITH NEW YORK STATE INFORMATION SECURITY BREACH AND NOTIFICATION ACT.** In the event Contractor conducts business in New York state, and owns or licenses computerized data which includes private information, Contractor shall comply with the provisions of the New York State Information Security Breach and Notification Act (General Business Law § 899-aa) as applicable.
15. **NON-COLLUSIVE BIDDING CERTIFICATION FOR CERTAIN CONTRACTS.** In accordance with General Municipal Law § 103-d(1), if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury: (a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief: (1) The prices in this bid 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 bidder or with any competitor; (2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and (3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.

16. **IRAN DIVESTMENT ACT REQUIREMENTS FOR CERTAIN CONTRACTS.** In accordance with General Municipal Law § 103-g, if this contract was awarded based upon the submission of bids, Contractor affirms, under penalty of perjury: By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of Subd. 3 of § 165-a of the State Finance Law.

17. **HIPAA REQUIREMENTS FOR CERTAIN CONTRACTS.** In the event that Protected Health Information is used or disclosed in connection with or in the course of the performance of the Agreement, a “Business Associate Agreement” (*Appendix C: Business Associate Agreement*), shall be attached to and incorporated by reference in the contract, in a form and content approved by the County and shall apply in the event that Protected Health Information is used or disclosed in connection with or in the course of the performance of the Agreement by the party signing this Agreement as Business Associate, and pursuant to which Business Associate may be considered a “business associate” of the County as such term is defined in the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) including all pertinent regulations issued by the U.S. Dept. of Health and Human Services, as amended.

18. **PROMPT AUDITING OF VOUCHERS AND LATE PAYMENT PROVISIONS.** Consistent with accepted business practices and with sound principles of fiscal management, the County shall audit vouchers and make payments expeditiously and subject to proper and reasonable financial oversight activities designed to ensure that the County receives the quality of goods and services to which it is entitled and to ensure that public funds are spent in a prudent and responsible manner. Timeliness of payment and any interest to be paid to Contractor for late payment shall be governed by General Municipal Law § 3-a and General Municipal Law Art. 5-a, to the extent required by law.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of the contract (including any and all

attachments thereto and amendments thereof) and the terms of this Appendix A, the terms of this Appendix A shall control.

20. **GOVERNING LAW.** This contract shall be governed by the laws of the State of New York except where the Federal supremacy clause requires otherwise. Pursuant to Civil Practice Law and Rules 504(1), the place of trial of all actions related to this contract by or against the County or any of its officers, boards or departments shall be in such county.

21. **NO ARBITRATION.** Disputes involving this contract, including the breach or alleged breach thereof, may not be submitted to binding arbitration (except where statutorily directed), but must, instead, be heard in a court of competent jurisdiction of the State of New York.

22. **GIVING OF NOTICES.** Any notice, request, or other communication required to be given pursuant to the provisions of this agreement shall be in writing and shall be deemed to have been given when delivered in person or five days after being deposited in the United States mail, certified or registered, postage prepaid, return receipt requested, and addressed to the address listed on the face sheet of this contract. The address of either party to this agreement may be changed by notice in writing to the other party served in accordance with this provision.

23. **COUNTY ATTORNEY'S APPROVAL.** Contractor understands and agrees that the Schuyler County Attorney's office may approve and make or require modifications, other than price and dates, prior to execution by the County to ensure compliance with applicable federal, state and local laws and with all provisions of the county's contract policy manual and insurance standards.

24. **DESCRIPTIVE HEADINGS FOR CONVENIENCE ONLY.** Descriptive headings are for convenience only and shall not control or affect the meaning or construction of any provision of this Contract.

25. **ACCURACY OF CONTRACTOR REPRESENTATIONS.** Contractor understands, acknowledges and agrees that this Contract will be relied upon by, and filed with, registered or recorded in or otherwise become a part of the records of, the County of Schuyler. Contractor affirms, under penalty of perjury, to the best of his/her/its knowledge, information and belief, that the representations, agreements and promises made by Contractor in this Contract, and all attachments thereto, including any and all exhibits or appendices, is true, complete and accurate.

**APPENDIX B:  
MINIMUM INSURANCE STANDARDS FOR  
SCHUYLER COUNTY CONTRACTS**

The following Minimum Insurance Standards for Schuyler County Contracts were adopted by the Schuyler County Legislature on March 14, 2016, Reso. No 92 of 2016. As part of the standards, the following policies relating thereto are in force:

**GENERAL PROVISIONS, ALL CATEGORIES.**

**Except as otherwise provided herein:**

1. All county contracts shall, except where another form is required (by the State of New York or otherwise), be constructed upon the county's approved contract template and conform to the county's contract policy manual, as well as these insurance standards.
2. Each Contractor shall covenant and agree to maintain in full force and effect during the term of each Agreement, and any subsequent term, comprehensive insurance in form, term and content satisfactory to the annexed standards of the County, which are incorporated herein and, to prove as evidence of such compliance, insurance certificate(s) which shall be annexed to and made part of each Agreement.
3. The applicable Category of insurance requirements shall be stated in the face sheet of the contract and/or the Bid documents and/or the response to a Request for Quotes/Proposals. All contracts shall clearly delineate the proper Category of required insurance prior to execution by either party.
4. Said certificate(s) shall be annexed hereto prior to or at the time of execution of the Agreement by the County.
5. The County shall, if it deems it necessary, have the right to ask for additional certification at different points throughout the life of the contract.
6. Each such policy and certificate shall, except as applicable under Categories IV, V and VII, name the County of Schuyler (not a particular department or agency), and its officers, employees and agents as Additional Insureds (not simply "certificate holder") in all the categories listed (except Worker's Compensation/Disability Benefits) in connection with the work being performed.
7. Any of the following are considered appropriate "additional insured language" that the contractors may have their insurers insert in the policy/on the Certificate of Insurance:
  - a. "The County of Schuyler and its officers, employees and agents is added as Additional Insured with respect to this contract. The County designation as an Additional Insured shall apply to all legally permissible coverage categories and may not be limited in any way, except for

medical professional liability or when the State of New York or federal government requires otherwise.”

- b. “The County of Schuyler and its officers, employees and agents is named as Additional Insured with respect to this contract.
  - c. “The County of Schuyler and its officers, employees and agents is named as Additional Insured as their interests may appear concerning this contract.”
  - d. Equivalent language, subject to approval of the County Attorney
8. The county designation as an additional insured shall apply to all legally permissible policy coverage categories (except professional liability) and may not be limited in any way.
- a. All insurance carriers providing the above coverages for the Independent Contractor must be licensed or permitted to do business in New York State. All such carriers must also be rated no lower than "B+" by the most recent Best's KeyRating Guide or Best's Agent's Guide.
  - b. Insurance certificate(s) evidencing compliance herewith shall be provided the County Attorney for approval and permanent annexation to the contract before the contract shall be finally executed and the work commenced.
  - c. It is expressly understood and agreed by the Independent Contractor that the insurance requirements specified above contemplate the use of occurrence liability forms. If claims-made coverage is evidenced to satisfy any of these requirements:
    - i. The Independent Contractor agrees, when claims-made coverage is evidenced to satisfy these requirements, to maintain a retroactive date not later than (date service is to commence).
    - ii. Further, for the duration of this contract or its subsequent renewals, if the retroactive date is advanced or if the policy is non-renewed, canceled or is otherwise materially changed, the Independent Contractor agrees to purchase at its own expense, an Extended Reporting Endorsement. This endorsement must provide for an extended reporting period ("Tail" coverage) in compliance with the minimum standards promulgated by the Insurance Department of the State of New York as contemplated in Regulation No. 121 (11NYCRR 73) or its subsequent amendments or revisions.
    - iii. Further, upon termination of the services provided to the County by the Independent Contractor, it is agreed that such claims-made coverage will be maintained without interruption for a period of time equal to the length of any Extended Reporting Period

requirement as cited above. If the retroactive date is advanced or if the policy is non-renewed, canceled, or is otherwise materially changed during this period of time, the Independent Contractor agrees to purchase, at its own expense, an Extended Reporting Endorsement that is in compliance with the minimum insurance standards promulgated by the Insurance Department of the State of New York as cited above.

9. Completed Operations coverage must be maintained and evidenced for at least two (2) years after completion of the project.
10. Worker's Compensation Coverage. Pursuant to WCL Section 57 (workers' compensation requirements), businesses to enter into contracts **must** provide **one** of the following forms to the county:
  - A) Form CE-200, *Certificate of Attestation of Exemption from NYS Workers' Compensation and/or Disability Benefits Coverage*;
  - B) Form C-105.2, *Certificate of Workers' Compensation Insurance*. **Please Note:** The State Insurance Fund provides its own version of this form, the U-26.3; or
  - C) Form SI-12, *Certificate of Workers' Compensation Self-Insurance*, or GSI-105.2, *Certificate of Participation in Worker's Compensation Group Self-Insurance*

Please note: The New York State Workers' Compensation Board has stated that ACORD forms are *not* acceptable proof of workers' compensation coverage.
11. Disability Benefits Coverage. Pursuant to WCL Section 220(8) (disability benefits requirements), businesses seeking to enter into contracts **must** provide **one** of the following forms to the county:
  - A) CE-200, *Certificate of Attestation of Exemption from NYS Workers' Compensation and/or Disability Benefits Coverage* (see above);
  - B) DB-120.1, *Certificate of Disability Benefits Insurance*; **or**
  - C) DB-155, *Certificate of Disability Benefits Self-Insurance*.

Please note: The New York State Workers' Compensation Board has stated that ACORD forms are *not* acceptable proof of disability benefits coverage.
12. Notwithstanding the limits of any policy of insurance provided or maintained by the Contractor, the Contractor shall defend, indemnify and hold harmless the Department, County of Schuyler and its officers, employees and agents from all claims, actions, suits, liabilities, damages, awards, costs and expenses (including, without limitation, attorneys' fees) of every nature and description arising out of or related to the services provided by the Contractor under this Agreement or arising out of or caused by any act, omission, or negligence of the Contractor or its officers, employees, volunteers, or agents. The contractor's duties and obligations pursuant to this paragraph shall survive the termination or expiration of this Agreement.
13. Waivers. The County Attorney, the Chairman of the Legislature and the County Administrator are authorized to grant waivers in rare instances, and only upon unanimous agreement.

## CATEGORY I

### **INDEPENDENT CONTRACTORS ENGAGED IN CONSTRUCTION PROJECTS INVOLVING EXCAVATION, STRUCTURAL ALTERATIONS, NEW CONSTRUCTION OR DEMOLITION.**

#### **A. REQUIRED COVERAGES**

##### **1. COMMERCIAL GENERAL LIABILITY**

Premises/Operations  
Products/Completed Operations  
Independent Contractors  
Contractual Liability  
Explosion, Collapse and Underground Hazard

Per occurrence limit of \$1,000,000 with separate (at least \$2,000,000) aggregate limits for Premises and Operations and for Products and Completed Operations.

##### **2. AUTOMOBILE LIABILITY**

Owned, Hired and None-Owned autos  
Combined Single Limit for Bodily  
Injury and Property Damage - \$1,000,000 each accident

##### **3. EXCESS "UMBRELLA" LIABILITY**

Combined Single Limit for Bodily  
Injury and Property Damage-\$1,000,000 each occurrence

**B. See "General Provisions, All Categories" for additional requirements.**

## CATEGORY II

### **INDEPENDENT CONTRACTORS (OTHER THAN INDIVIDUAL PROFESSIONAL PRACTITIONERS) PROVIDING SERVICES ON BEHALF OF THE COUNTY.**

**and**

### **INDEPENDENT CONTRACTORS ENGAGED IN CONSTRUCTION PROJECTS NOT INVOLVING EXCAVATION, STRUCTURAL ALTERATIONS, NEW CONSTRUCTION OR DEMOLITION.**

#### **A. REQUIRED COVERAGES**

##### **1. COMMERCIAL GENERAL LIABILITY**

Premises/Operations  
Products/Completed

Operations  
Independent Contractors  
Contractual Liability  
Explosion, Collapse and Underground Hazard

Per occurrence limit of \$1,000,000 with separate (at least \$2,000,000) aggregate limits for Premises and Operations and for Products and Completed Operations.

**2. AUTOMOBILE LIABILITY**

Owned, Hired and Non-Owned autos  
Combined Single Limit for Bodily  
Injury and Property Damage - \$1,000,000 each accident

**3. PROFESSIONAL LIABILITY** (where services of a professional nature are to be provided) - \$1,000,000 per occurrence  
\$1,000,000 aggregate

**4. EXCESS/UMBRELLA LIABILITY**

Combined Single Limit for Bodily  
Injury and Property Damage - \$1,000,000 each occurrence

**5. SEXUAL ABUSE/MOLESTATION LIABILITY**

Category II contractors having contact with children must have Sexual Abuse/Molestation coverage in such amount as may be available from a given contractor's insurer, but in no event less than \$100,000 for those contractual services involving direct custodial or care contact with county clients. (See Resolution 106 of 2010 attached.)

**6. LIQUOR LIABILITY** (where service includes the sale or providing of alcoholic beverages)  
\$1,000,000 each occurrence  
\$1,000,000 aggregate

**B. See "General Provisions, All Categories" for additional requirements.**

**CATEGORY III**

**ORGANIZATIONS USING COUNTY FACILITIES (WHERE NO SERVICES ARE PROVIDED ON BEHALF OF THE COUNTY).**

**A. REQUIRED COVERAGES**

**1. COMMERCIAL GENERAL LIABILITY**

Premises/Operations  
Products/Completed  
Operations Independent  
Contractors Contractual

Liability  
Explosion, Collapse and Underground Hazard

Per occurrence limit of \$1,000,000 with separate (at least \$2,000,000) aggregate limits for Premises and Operations and for Products and Completed Operations.

**2. AUTOMOBILE LIABILITY**  
Owned, Hired and Non-Owned autos

Combined Single Limit for Bodily  
Injury and Property Damage - \$1,000,000 each accident

**3. LIQUOR LIABILITY** (where service includes the  
sale or providing of alcoholic beverages)  
\$1,000,000 each occurrence  
\$1,000,000 aggregate

**B. See “General Provisions, All Categories” for additional requirements.**

**CATEGORY IV**

**INDEPENDENT CONTRACTORS PROVIDING PROFESSIONAL SERVICES UNDER CONTRACT FOR  
OR ON BEHALF OF THE COUNTY NOT SPECIFICALLY REFERENCED IN CATEGORY V.**

**A. REQUIRED COVERAGES**

- 1. PROFESSIONAL LIABILITY** - \$1,000,000 per occurrence  
\$1,000,000 aggregate

**B. See “General Provisions, All Categories” for additional requirements.**

**CATEGORY V**

**INDEPENDENT CONTRACTORS PROVIDING PROFESSIONAL SERVICES UNDER CONTRACT FOR OR ON BEHALF OF THE COUNTY WHICH ARE MEDICAL IN NATURE.**

- A. Liability exposures that result from those independent contractors providing services on behalf of the county to the populace, which are medical in nature may be insured under the county medical malpractice policy but only with respects to the county's liability, and not extending to the independent contractors.
  
- B. Independent contractors addressed by this category shall maintain medical malpractice/professional liability policies, or equivalent with limits of not less than \$1,000,000 per claim, \$3,000,000 aggregate and submit certificate of insurance evidencing such coverage and limits.
  
- C. OR ALTERNATIVELY the County shall be protected against the activities of Contractor by the insurance carrier of the County under Category V of the insurance standards established by the County of Schuyler and there is annexed to this Agreement prior to execution by the County of Schuyler as evidence of compliance of the foregoing a written statement from the County's insurance carrier and/or agent.

**CATEGORY VI**

**INDEPENDENT CONTRACTORS PROVIDING SERVICES FOR OR ON BEHALF OF THE COUNTY OF ANY NATURE, WHICH CONTRACTORS ARE SELF-INSURED.**

- A. Understanding the nature of self-insurance, the contractor will not be able to produce a certificate of insurance showing proof of coverage. In lieu of this document, the county MAY accept, at the unanimous approval of the County Attorney's office, the County Administrator and the County Legislative Chair, a letter outlining the scope of the contractor's asset protection plan. The letter should be in the spirit of the verbiage below:

*This letter is being provided in lieu of a certificate of insurance for the self-insured's risks.*

*\_\_\_\_\_ is an entity which in accordance with NY State Insurance Law has chosen to self-insure its own risk of loss. This choice applies in the context of tort liability as well as to property damage or loss. \_\_\_\_\_ may pay claims for injury or property damage resulting from negligence by its employee or contracted workers. Coverages for all liability exposures are outlined in the signed contract between, \_\_\_\_\_ and the County.*

*The existence of a signed contract triggers protection for the county under our self-insurance program.*

If applicable:

*Our self insurance plan is partially funded via:*

*letter of credit with \_\_\_\_\_ (name of lending institution)*

*Or:*

*Surety Bond with \_\_\_\_\_ (name of Surety)*

*Or:*

*A Reinsurance agreement with \_\_\_\_\_ (name of reinsurer), with an attachment point of \_\_\_\_\_ (where reinsurance kicks in), up to an aggregate limitation of \_\_\_\_\_ - if such limitation exists.*

**B. WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY** Statutory coverage complying with the New York Workers' Compensation Law and/or proof of exemption. If self-insured under workers compensation, see wording in section (A.) above.

**C. DISABILITY BENEFITS**

Statutory coverage complying with the New York Disability Benefits Law and/or proof of exemption.

**CATEGORY VII**

**EXEMPT CONTRACTS**

A. **“Exempt Contracts” shall mean** any agreement for goods or services for which the only risk of loss that occurs would be covered by common law and/or otherwise not insurable, including, but not limited to:

1. Contracts for goods only. Tangible goods, materials, supplies, products, standardized commercial software sor other standard articles of commerce where no services are provided by the contractor on site or to the general public. Software designed specifically for the county shall not be exempt.
2. Services provided by the State of New York, standardized commercial software support or services where current authority license or use restrictions render insurance requirements impractical. Software designed specifically for the county shall not be exempt.

Under this circumstance, no liability insurance is warranted or needed to finalize the contract.

**B. WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY.** If mandated by New York State law. The contractor is responsible to ensure compliance with NYS law.

**C. DISABILITY BENEFITS.** If mandated by New York State law. The contractor is responsible to ensure compliance with NYS law.

**APPENDIX C:  
SCHUYLER COUNTY, NEW YORK  
BUSINESS ASSOCIATE AGREEMENT**

1. The parties to the attached contract, license, lease, amendment, renewal or other agreement of any kind (hereinafter, "the contract" or "this contract") agree to be bound by the following clauses which are hereby made a part of the contract (the word "Contractor" herein refers to any party other than the County of Schuyler ("the County"), whether a contractor, vendor, licensor, licensee, lessor, lessee or any other party). The terms and conditions of this document entitled "*Business Associate Agreement*" ("Business Associate Agreement"), shall apply in the event that Protected Health Information is used or disclosed in connection with or in the course of the performance of the Agreement by the party signing this Agreement as Business Associate, and pursuant to which Business Associate may be considered a "business associate" of the County of Schuyler, State of New York, as such term is defined in the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") including all pertinent regulations (45 CFR Parts 160 and 164) issued by the U.S. Department of Health and Human Services, as amended. **By signing the attached contract, the Contractor agrees that it is a Business Associate and will comply with the terms below, in addition to other applicable Contract terms and conditions, and applicable law, relating to the safekeeping, use, and disclosure of Protected Health Information. This Appendix comprises the Business Associate Agreement (Agreement).**

2. For purposes of this Business Associate Agreement, the term "Business Associate" shall mean and include the term "Business Associate" as such term is defined in 45 CFR §164.103.

3. Definitions: Terms used, but not otherwise defined, in this Business Associate Agreement shall have the same meaning as those terms in 45 CFR §§160.103, 164.103, and 164.501.

a. *Breach* shall have the same meaning as the term "Breach" in §13400 of the HITECH Act and guidance issued by the Department of Health and Human Services, and shall include the unauthorized acquisition, use, or disclosure of Protected Health Information that compromises the privacy or security of such information.

b. *Covered Entity* shall mean the County of Schuyler, State of New York.

c. *Data aggregation* shall mean, with respect to protected health information created or received by a business associate in its capacity as the business associate of a covered entity, the combining of such protected health information by the business associate with the protected health information received by the business associate in its capacity as a business associate of another covered entity, to permit data analyses that relate to the health care operations of the respective covered entities.

d. *Designated Record Set* shall have the same meaning as the term "Designated Record Set" in 45 CFR §164.501.

e. *HIPAA Rules* shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Parts 160 and 164.

f. *HITECH Act* shall mean the Health Information Technology for Economic and Clinical Health Act, Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, 123 Stat. 226 (Feb. 17, 2009), codified at 42 U.S.C. §§300jj *et seq.*, §§17901 *et seq.*

g. *Individual* shall have the same meaning as the term "Individual" in 45 CFR §160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR §164.502(g)

h. *Protected Health Information* shall have the same meaning as the term "Protected Health Information" in 45 CFR §160.103, but is limited to the protected health information created or received by Business Associate from, for or on behalf of Covered Entity in connection with or in the course of Business Associate's performance of the Agreement.

i. *Required by Law* shall have the same meaning as the term "Required by Law" in 45 CFR §164.103

j. *Secretary* shall mean the Secretary of the Federal Department of Health and Human Services or his/her designee

k. *Security Incident* shall have the same meaning as the term "Security Incident" in 45 CFR §164.304

l. *Security Rule* shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Parts 160 and 164, subparts A and C

m. *Unsecured Protected Health Information* shall mean Protected Health Information that is not secured through the use of a technology or methodology specified by the Secretary in guidance, or as otherwise defined in §13402(h) of the HITECH Act.

#### **4. Obligations and Activities of Business Associate:**

a. Business Associate agrees not to use or disclose Protected Health Information other than as permitted or required by the Agreement or as Required by Law.

b. Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by the Agreement, and to implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of any electronic Protected Health Information that it creates, receives, maintains, or transmits on behalf of Covered Entity pursuant to this Agreement. Business Associate agrees to fully comply with the responsibilities of Business Associates as set forth in §13401 of the HITECH Act.

c. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information by Business Associate in violation of the requirements of the Agreement.

d. Business Associate agrees to report to Covered Entity any use or disclosure of the Protected Health Information not provided for by the Agreement of which it becomes aware, including Breaches of Unsecured Protected Health Information as required at 45 CFR §164.410, and any Security Incident of which it becomes aware. In the event of a Breach of Unsecured Protected Health Information:

(1) Business Associate shall promptly notify Covered Entity of the Breach when it is discovered, but no later than 30 days from the discovery of the Breach. A Breach is considered discovered on the first day on which Business Associate knows or should have known of such Breach. Such notification shall identify the Individuals whose Unsecured Protected Health Information has, or is reasonably believed to have, been the subject of the Breach, and their contact information.

(2) Covered Entity shall promptly notify Individuals about a Breach of their Unsecured Protected Health Information as soon as possible, but not later than 60 calendar days after discovery of the Breach, except where a law enforcement official determines that a notification would impede a criminal investigation or cause damage to national security. Notification shall meet the requirements of §13402 of the HITECH Act.

e. In accordance with 45 CFR §164.502(e)(1)(ii) and §164.308(b)(2), if applicable, Business Associate agrees to ensure that any agent or subcontractor of Business Associate to whom Business Associate provides Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity pursuant to the Agreement agrees to at least the same restrictions and conditions that apply through this Business Associate Agreement to Business Associate with respect to such Protected Health Information. Business Associate will ensure that Business Associate Agreements are executed with all subcontractors that will perform functions or activities on behalf of Business Associate that involve the use or disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity.

f. To the extent that the information made available to Business Associate under the Agreement includes Protected Health Information in a Designated Record Set, Business Associate agrees to provide access, at the request of Covered Entity, and in the time and manner designated by Covered Entity, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR §164.524.

g. To the extent that the information made available to Business Associate in connection with or in the course of Business Associate's performance of the Agreement includes Protected Health Information in a Designated Record Set, Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs or agrees to pursuant to 45 CFR §164.526 at the request of Covered Entity or an Individual, and in the time and manner designated by Covered Entity.

h. Business Associate agrees to document such disclosures of Protected Health Information under the Agreement and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR §164.528.

i. Business Associate agrees to provide to Covered Entity or an Individual, in a time and manner designated by Covered Entity, information collected in accordance with this Business Associate Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR §164.528. If Business Associate assists Covered Entity in maintaining an electronic health record (EHR), Business Associate shall support Covered Entity in providing, upon the request of the Individual, an accounting of disclosures of Protected Health Information in the EHR within the prior three years, as well as an electronic copy of Protected Health Information that is part of an EHR.

j. To the extent Business Associate is to carry out one or more of Covered Entity's obligations under Subpart E of 45 CFR Part 164, Business Associate shall comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligations; and shall be directly responsible for full compliance with the relevant requirements of the Privacy Rule to the same extent that Covered Entity is responsible for compliance with such rule.

k. Business Associate agrees to make its internal practices, books, and records, including policies and procedures and Protected Health Information, relating to the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity pursuant to the Agreement, available to the Covered Entity, or at the request of the Covered Entity to the Secretary, in a time and manner as designated by the Covered Entity, for purposes of the Secretary's determining Covered Entity's compliance with the HIPAA Rules.

l. Business Associate shall make its internal practices, books, and records available to the Secretary for purposes of determining its compliance with the HIPAA Rules.

## **5. Permitted Uses and Disclosures by Business Associate**

Except as otherwise limited in the Agreement and this Business Associate Agreement, Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Agreement, provided that such use or disclosure would not violate the HIPAA Rules if done by Covered Entity or the minimum necessary policies and procedures of the Covered Entity.

## **6. Specific Use and Disclosure Provisions**

- a. Except as otherwise limited in the Agreement or this Business Associate Agreement, Business Associate may use Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate.
- b. Except as otherwise limited in the Agreement and this Business Associate Agreement, Business Associate may disclose Protected Health Information for the proper management and administration of the Business Associate, provided that disclosures are Required by Law, or Business Associate obtains reasonable assurances from the person to whom the Protected Health Information is disclosed that it will remain confidential and shall be used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality obligations under this Business Associate Agreement have been breached.
- c. Except as otherwise limited in the Agreement and this Business Associate Agreement, Business Associate may use Protected Health Information to provide Data Aggregation services relating to the health care operations of Covered Entity as permitted in 45 CFR §164.504(e)(2)(i)(B).
- d. Business Associate may use Protected Health Information to report violations of law to appropriate Federal and State authorities, consistent with New York State Mental Hygiene Law and 45 CFR §164.502(j)(1).

## **7. Obligations of Covered Entity**

- a. Covered Entity shall notify Business Associate of any limitation(s) in its Notice of Privacy Practices produced in accordance with 45 CFR §164.520, to the extent that such limitation may affect Business Associate's use or disclosure of Protected Health Information.
- b. Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by an Individual to use or disclose Protected Health Information, to the extent that such changes may affect Business Associate's permitted or required uses and disclosures.
- c. Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with 45 CFR §164.522, to the extent that such restriction may affect Business Associate's use or disclosure of Protected Health Information.

## **8. Permissible Requests by Covered Entity**

Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the HIPAA Rules if done by Covered Entity. Covered Entity may permit Business Associate to use or disclose Protected Health Information for Data Aggregation or management and administrative activities of Business Associate, if the Agreement includes provisions for same.

## **9. Remedies in Event of Breach/Indemnification**

a. In the event of breach by Business Associate of any of the covenants and assurances contained in this Business Associate Agreement, Business Associate hereby agrees that immediate and irreparable harm may result to Covered Entity, and to the business of Covered Entity, which harm would not be adequately compensated by monetary damages. As such, in the event of breach of any of the covenants and assurances contained herein, Covered Entity shall be entitled to enjoin and restrain Business Associate from any continued violation of such Sections.

b. Business Associate shall defend, indemnify and hold Covered Entity harmless against all claims, losses, liability, costs and other expenses (including reasonable attorneys' fees), without limitation (collectively, "Liability"), resulting from or arising out of the acts or omissions of Business Associate in the performance of its duties and obligations under this Business Associate Agreement, except to the extent that such Liability results from or arises out of the acts or omissions of Covered Entity. Business Associate's Liability under the foregoing provision shall include responsibility to pay, or where appropriate, to reimburse Covered Entity, for all costs associated with notification required by HIPAA or HITECH due to a Breach within the meaning of this Business Associate Agreement, except to the extent that such Liability results from or arises out of the acts or omissions of Covered Entity. Business Associate shall be fully liable for the actions of its agents, employees and subBusiness Associates.

c. The terms of this Section 9 shall survive expiration or termination of the Agreement.

## **10. Consideration**

Business Associate acknowledges that the promises it has made in this Business Associate Agreement shall, henceforth, be relied upon by Covered Entity in choosing to continue or commence a business relationship with Business Associate.

## **11. Interpretation of this Business Associate Agreement in Relation to Other Contracts Between the Parties**

Should there be any conflict between the language of this Business Associate Agreement and any other contract or agreement entered into between the Parties (either prior or subsequent to the date of this Business Associate Agreement), the language and provisions of this Business Associate Agreement shall control and prevail unless, in a subsequent written agreement, the Parties specifically refer to this Business Associate Agreement by its title and date, and specifically state that the provisions of the later written agreement shall control over this Business Associate Agreement; except that in the event of a conflict with Appendix A (Standard Terms and Conditions of Schuyler County Contracts) in any agreement to which such Appendix A applies (either prior or subsequent to the date of this Business Associate Agreement), Appendix A shall govern.

## **12. Term and Termination**

a. Term. The provisions of this Business Associate Agreement shall be effective as of the effective date of the Agreement and shall survive termination of the Agreement and shall not terminate unless and until all Protected Health Information is destroyed, or returned to Covered Entity or, if it is infeasible to return or destroy Protected Health Information, in accordance with the termination provisions in Section (c)(2) of this Section, in which case Business Associate's obligations hereunder shall continue for so long as Business Associate maintains the Protected Health Information.

b. Termination for Cause. A breach of this Business Associate Agreement by either party shall be considered a material breach of the Agreement and may be grounds for termination of the Agreement for cause.

c. Effect of Termination.

(1) Except as provided in subparagraph (2) of this paragraph, upon termination of the Agreement for any reason, Business Associate shall return to Covered Entity or destroy all Protected Health Information received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity. This provision shall apply to all Protected Health Information that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the Protected Health Information. Upon request by Covered Entity, Business Associate shall certify in writing to Covered Entity that all Protected Health Information has been returned or destroyed as required by this section.

(2) In the event that Business Associate determines that returning or destroying the Protected Health Information is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon mutual agreement of the Parties that return or destruction of Protected Health Information is infeasible, Business Associate shall extend the protections of this Business Associate Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such Protected Health Information. Upon request by Covered Entity, Business Associate shall certify in writing to Covered Entity that it has taken all the steps required by this section to protect Protected Health Information which could not feasibly be returned or destroyed.

### **13. Miscellaneous**

a. Regulatory References. A reference in this Business Associate Agreement to the HIPAA Rules means the rules as in effect or amended, and for which compliance by a Covered Entity and/or Business Associate is required.

b. Amendment. The Parties agree to take such action as is necessary to amend this Business Associate Agreement from time to time as is necessary for compliance with the requirements of the HIPAA Rules and the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191.

c. Survival. The respective rights and obligations of Business Associate under Section 9 of this Business Associate Agreement shall survive the termination of this Business Associate Agreement.

d. Interpretation. Any ambiguity in this Business Associate Agreement shall be resolved in favor of a meaning that permits compliance with the HIPAA Rules.