

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

Proposal to Provide
Professional Services for the Audit
of the Internal Control System

2014

ATTACHMENT B
PROPOSAL DOCUMENTS SUBMITTED

RFP14-12 PROFESSIONAL AUDITING SERVICES FOR THE AUDIT OF OSC'S SYSTEM OF INTERNAL CONTROLS			
FOR THE ADMINISTRATIVE PROPOSAL			
TAB	RFP §	REQUIREMENT	INCLUDED
N/A	§ 7.1.A	ONE Original and TWO Copies of the Complete Administrative Proposal, containing the Tabs listed in this Section	<input checked="" type="checkbox"/>
	§ 7.1.D	ONE separate CD in PDF format containing a representative copy of the Administrative Proposal, including signatures	<input checked="" type="checkbox"/>
1	§ 6.1.A	<u>M/WBE Participation Requirements:</u>	<input type="checkbox"/>
		The Proposer's EEO Policy Statement, as described in Clause 12 of Appendix A – Standard Clauses for NYS Contracts	<input checked="" type="checkbox"/>
		Form AC3239-A – Proposer's EEO Staffing Plan of Anticipated Workforce	<input checked="" type="checkbox"/>
		Form AC3239-C – M/WBE Goal Requirements – Certification of Good Faith Efforts	<input checked="" type="checkbox"/>
		Form AC3239-D – Proposer's M/WBE Utilization Plan	<input checked="" type="checkbox"/>
		Form AC3239-E – Proposer's M/WBE Subcontractor's/Supplier's Notice of Intent to Participate	<input checked="" type="checkbox"/>
		Form AC3239-F – Request for Waiver, <u>with all required documentation</u> , if applicable	<input type="checkbox"/>
2	§ 6.1.B	Appendix E – Proposer's Certifications/Acknowledgements, signed.	<input checked="" type="checkbox"/>
3	§ 6.1.C	Appendix F – Disclosure of Prior Non-Responsibility Determinations, completed and signed	<input checked="" type="checkbox"/>
5	§ 6.1.E	Appendix G – OSC Consultant Disclosure Reporting Requirements, Form A completed.	<input checked="" type="checkbox"/>
		Appendix H – Executive Order on Independence of Auditors Submission	<input checked="" type="checkbox"/>
6	§ 6.1.F	Vendor Responsibility Questionnaire, certified within the six months of the Proposal due date (<u>unless filed and certified online</u>).	<input type="checkbox"/>
		If Vendor Responsibility Questionnaire was completed and certified online, check here and do not attach a paper copy.	<input checked="" type="checkbox"/>
INCLUDE IN THE ADMINISTRATIVE PROPOSAL, IF SUBMITTING: See Section 6.1.H – Additional Forms While these forms are not required until notification of selection is made, Proposers are <u>strongly encouraged</u> to submit the following forms with their Administrative Proposal.			
7	§ 6.1.H(1)	Section 5.6: Sales and Compensating Use Tax Certification	
		• ST-220 CA, Sales and Compensating Use Tax Certification	<input checked="" type="checkbox"/>
8	§ 6.1.H(2)	Section 5.7.A: Workers' Compensation Documentation	
		• Form C-105.2 – Certificate of Workers' Compensation Insurance issued by private insurance carrier (or Form U-26.3 issued by the State Insurance Fund); or	<input checked="" type="checkbox"/>
		• Form SI-12 – Certificate of Workers' Compensation Self-Insurance (or Form GSI-105.2 Certificate of Participation in Workers' Compensation Group Self-Insurance); or	<input type="checkbox"/>
		• Form CE-200 – Certificate of Attestation of Exemption from New York State Workers' Compensation and/or Disability Benefits Coverage.	<input type="checkbox"/>
9	§ 6.1.H(3)	Section 5.7.B: Disability Documentation	
		• Form DB-120.1 – Certificate of Disability Benefits Insurance; or	<input checked="" type="checkbox"/>

		<ul style="list-style-type: none"> Form DB-155 – Certificate of Disability Benefits Self-Insurance; or 	<input type="checkbox"/>
		<ul style="list-style-type: none"> Form CE-200 – Certificate of Attestation of Exemption from New York State Workers' Compensation and/or Disability Benefits Coverage. 	<input type="checkbox"/>
10	§ 6.1.H(4)	Section 5.11 and Appendix G: OSC Consultant Disclosure Reporting	
		<ul style="list-style-type: none"> Form A, completed and signed 	<input checked="" type="checkbox"/>
11	§ 6.1.G	Section 5.9 Freedom of Information Law	
		<ul style="list-style-type: none"> Written statements of the necessity for claimed proprietary information exceptions 	<input checked="" type="checkbox"/>
FOR THE TECHNICAL PROPOSAL			
TAB	RFP §	REQUIREMENT	INCLUDED
N/A	§ 7.1.B	ONE Original and FIVE Copies of the Technical Proposal	<input checked="" type="checkbox"/>
		ONE separate CD in PDF format containing a representative copy of the Technical Proposal, including signatures	<input checked="" type="checkbox"/>
1	§ 6.2.A - B	Title Page & Table of Contents	<input checked="" type="checkbox"/>
2	§ 6.2.C	Attachment A – Proposer's Certified Statements, completed & signed	<input checked="" type="checkbox"/>
3	§ 6.2.D	The Firm's current registration to practice public accounting in New York State	<input checked="" type="checkbox"/>
4	§ 6.2.D	A list of clients(s) and dates that demonstrates that the Proposer has previously conducted a governmental audit within the last five years that included a review of internal controls using GAGAS	<input checked="" type="checkbox"/>
5	§ 6.2.D	A statement signed by an authorized signatory that the firm is independent of OSC in accordance with AICPA and government auditing standards and is able to conduct the proposed audit.	<input checked="" type="checkbox"/>
6	§ 6.2.E	Attachment D (References) – One reference being a government agency	<input checked="" type="checkbox"/>
FOR THE COST PROPOSAL			
TAB	RFP §	REQUIREMENT	INCLUDED
	§ 7.1.C	One Original and TWO Copies of the Cost Proposal	<input checked="" type="checkbox"/>
		ONE separate CD in PDF format containing a representative copy of the Cost Proposal, including signatures	<input checked="" type="checkbox"/>
1	§ 6.3	Attachment C, Cost Proposal Document	<input checked="" type="checkbox"/>

EQUAL EMPLOYMENT OPPORTUNITY POLICY

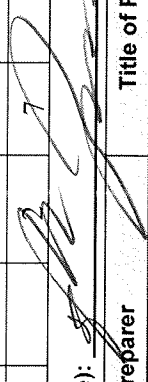
It is the policy of the Firm to treat all employees and applicants for employment fairly and without regard to race, creed, color, sex, religion, national origin, age, military status, marital status, citizenship status, disability, sexual orientation, or genetic predisposition or carrier status in accordance with New York State and Federal law. The Firm prohibits all forms of unlawful discrimination. This applies to all employment practices including recruiting, hiring, pay rates, training and development, promotions, assignments, discipline and benefits.

As part of this policy, the Firm also prohibits any form of unlawful harassment or other abusive conduct directed at employees, applicants, vendors or customers because of their race, creed, color, sex, religion, national origin, age, military status, marital status, citizenship status, disability, sexual orientation, or genetic predisposition or carrier status.

**YORK STATE OFFICE OF THE STATE COMPTROLLER
PROPOSER'S EEO STAFFING PLAN OF ANTICIPATED WORKFORCE**

INSTRUCTIONS: All Proposers submitting responses to this procurement must complete and submit this form as part of its Administrative Proposal.

Proposer Name: Toski & Co., CPAs, P.C.		Federal Identification Number: [REDACTED]	
Address: 6390 Main Street, Suite 200		Procurement Number: 14-12	
City, State, Zip Code: Williamsville, New York 14221		M/WBE Participation Goals Assigned: MBE <u>10</u> % WBE <u>10</u> %	
Does the Proposer have an existing EEO Policy? (Check one): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (if Yes, attach current copy of EEO Policy Statement.)		Is the Proposer ESD Certified: (Check one): <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, provide ESD Certification Number and Expiration Date.)	
<input checked="" type="checkbox"/> Check box if the information provided below reflects only the workforce to be utilized in the performance of this State Contract that <u>can</u> be separated out from the Contractor's/Subcontractor's total workforce. <input type="checkbox"/> Check box if the information provided below reflects only the workforce to be utilized in the performance of this State Contract that <u>cannot</u> be separated out from the Contractor's/Subcontractor's total workforce.			
Enter in the following Job Categories the total number of staff by race, sex, and ethnic status to be utilized by the Proposer during the performance of this State Contract.			

RACE/ETHNICITY OF ANTICIPATED WORKFORCE (Report employees in only one category as defined in the Instructions attached.)													
(NOT HISPANIC OR LATINO)													
JOB CATEGORIES (as defined in the Instructions attached)	Hispanic or Latino		White		Black or African-American		Native Hawaiian or Other Pacific Islander		Asian		American Indian or Alaska Native		Total Columns A - N
	A	B	C	D	E	F	G	H	I	J	K	L	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Executive/Senior Level Officials and Managers			3										3
First/Mid-Level Officials and Managers			2										2
Professionals	2		2										4
Technicians													
Sales Workers													
Administrative Workers													
Craft Workers													
Operatives													
Laborers and Helpers													
Service Workers													
TOTAL:													9
Prepared by (signature): 													
Name of Preparer		Title of Preparer		Date		Telephone Number		Email Address					
Douglas E. Zimmerman, CPA		Managing Director		10/8/2014		(716) 634-0700		dzimmerman@toskicpa.com					

NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
PROPOSER'S EEO STAFFING PLAN OF ANTICIPATED WORKFORCE

Location and Description of Work to be Performed (expand as necessary):

Provide internal audit services.

NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
M/WBE GOAL REQUIREMENTS – CERTIFICATION OF GOOD FAITH EFFORTS

Bidders/Proposers must document "good faith efforts" to provide meaningful participation by New York State Certified Minority and Women-Owned Business Enterprises ("M/WBE"s) as subcontractors and/or suppliers in the performance of this State Contract.

The undersigned hereby certifies under penalty of perjury that he/she has taken the following actions on behalf of the Bidder/Proposer to demonstrate the aforesaid good faith efforts (check as applicable):

a) The Bidder/Proposer attended any pre-bid meetings that were scheduled by OSC or the NYS Department of Economic Development ("DED") or its designee to inform M/WBEs of contracting and subcontracting opportunities available on the project.	<input type="checkbox"/>
b) The Bidder/Proposer identified economically feasible units of the project that could be contracted or subcontracted to M/WBEs in order to increase the likelihood of participation by such enterprises.	<input checked="" type="checkbox"/>
c) The Bidder/Proposer advertised in general circulation, trade association and trade-oriented, minority and women-focused publications, if any, concerning the contracting or subcontracting opportunity.	<input type="checkbox"/>
d) The Bidder/Proposer solicited and provided written notice to a reasonable number of M/WBEs identified from current certified lists of such business enterprises provided or maintained by the NYS Empire State Development's ("ESD") Division of Minority and Women-Owned Business Development ("DMWBD"), or its designee, of the contracting or subcontracting opportunity in sufficient time to allow the M/WBEs to participate effectively.	<input checked="" type="checkbox"/>
e) The Bidder/Proposer followed up initial solicitations by contacting the M/WBEs to determine whether the M/WBEs were interested in such contracting or subcontracting opportunity.	<input checked="" type="checkbox"/>
f) The Bidder/Proposer provided interested M/WBEs with adequate information about the plans, specifications, and requirements for the contracting or subcontracting opportunity.	<input checked="" type="checkbox"/>
g) The Bidder/Proposer used the services of community organizations, contractor groups, State and federal business assistance offices and other organizations identified by DED or its designee that provide assistance in the recruitment and placement of M/WBEs.	<input type="checkbox"/>
h) The Bidder/Proposer negotiated in good faith with M/WBEs submitting bids, proposals, or quotations and did not, without justifiable reason, reject as unsatisfactory any bids, proposals, or quotations prepared by any M/WBE. "Good faith" negotiating means engaging in good faith discussions with M/WBEs about the nature of the work, scheduling, requirements for special equipment, opportunities for dividing of work among the bidders, proposers, and various subcontractors and the bids of the M/WBEs, including sharing with them any cost estimates from the procurement documents, if available.	<input checked="" type="checkbox"/>

I have provided information on the above as requested for Procurement # 14-12 in Attachment A, Proposer's Certified Statements, Section 4.


 Signature
14-12

Douglas E. Zimmerman, CPA, Managing Director
 Printed or Typed Name and Title
October 8, 2014

Procurement Number

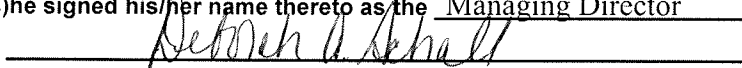
Date

STATE OF NEW YORK)

) ss:

COUNTY OF Erie)

On the 8th day of October in the year 2014 before me personally came Douglas E. Zimmerman, CPA to me known, who, being by me duly sworn, did depose and say that (s)he resides in Lancaster, New York; that (s)he is the Managing Director of Toski & Co., P.C. which executed the above instrument; and that (s)he signed his/her name thereto as the Managing Director thereof.


 Notary Public

DEBORAH A. SCHALL
 Notary Public, State of New York
 Qualified in Erie County
 My Commission Expires November 7, 2014

**NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
PROPOSER'S M/WBE UTILIZATION PLAN**

INSTRUCTIONS: All Proposers submitting responses to this procurement must complete and submit this M/WBE Utilization Plan as part of its Administrative Proposal. Proposers must submit a separate M/WBE Utilization Plan for each M/WBE utilized.			
Contractor Name: Toski & Co., CPAs, P.C.		Federal Identification Number: [REDACTED]	
Address: 6390 Main Street, Suite 200		Procurement Number: 14-12	
City, State, Zip Code: Williamsville, New York 14221		M/WBE Participation Goals Assigned: MBE 10 % WBE 10 %	
LIST ALL M/WBE SUBCONTRACTORS AND/OR SUPPLIERS TO BE UTILIZED (ATTACH ADDITIONAL SHEETS IF NECESSARY).			
M/WBE Name, Address, Email Address, and Telephone Number	Certification Classification (check all that apply.)	Federal ID No.	Please provide a brief description of services or supplies to be provided by each M/WBE identified here on Page 2.
A. [REDACTED]	NYS ESD Certified: <input checked="" type="checkbox"/> MBE <input checked="" type="checkbox"/> WBE	[REDACTED]	
B. [REDACTED]	NYS ESD Certified: <input type="checkbox"/> MBE <input type="checkbox"/> WBE		
C. ESD Certification Number:		D. ESD Certification Expiration Date:	
If Contractor will not be utilizing an M/WBE, check here <input type="checkbox"/> , attach Form AC 3239-F, Request for Waiver, and include supporting documentation.			
If Contractor has previously submitted AC 3239-F, Request for Waiver, for this procurement, check here <input type="checkbox"/> and enter date submitted: _____.			
Prepared by (Signature): [Signature]			
Name of Preparer	Title of Preparer	Date	Telephone Number
Douglas E. Zimmerman, CPA	Managing Director	October 8, 2014	(716) 634-0700
Email Address: dzimmerman@toskicpa.com			
Submission of this form constitutes the Contractor's/Subcontractor's acknowledgement and agreement to adhere to the compliance requirements and procedures set forth under this procurement and OSC's right to evaluate and determine Contractor/Subcontractor adherence or compliance during the bid and award of said State Contract, pursuant to New York State Executive Law Article 15-A (the "Article") and the implementing regulations set forth under 5 NYCRR.			
THIS SECTION FOR OSC USE ONLY			
Reviewed by:	Date Received:	Utilization Plan Approved	Date Approved:
		<input type="checkbox"/> Yes <input type="checkbox"/> No	M/WBE Certification Status: MBE Certified <input type="checkbox"/> Yes <input type="checkbox"/> No WBE Certified <input type="checkbox"/> Yes <input type="checkbox"/> No
Deficiencies Identified:	Notice of Deficiency Issued:	Date of Notice of Deficiency:	Waiver Requested:
MBE <input type="checkbox"/> Yes <input type="checkbox"/> No / WBE <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No (Partial <input type="checkbox"/> Total <input 2"="" type="checkbox/>)</td> </tr> <tr> <td>Waiver Granted</td> <td>If Waiver Granted</td> <td colspan="/> Waiver Approved by (Signature):
<input type="checkbox"/> Yes <input type="checkbox"/> No	Total Waiver <input type="checkbox"/> Yes <input type="checkbox"/> No Partial Waiver <input type="checkbox"/> Yes <input type="checkbox"/> No		
NOTES:			

NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
PROPOSER'S/CONTRACTOR'S M/WBE UTILIZATION PLAN

Provide a brief description of the services or supplies to be identified by the subcontractor(s) identified above:

Provide internal audit services

Submission of this form constitutes the Contractor's/Subcontractor's acknowledgement and agreement to adhere to the compliance requirements and procedures set forth under this procurement and OSC's right to evaluate and determine Contractor/Subcontractor adherence or compliance during the bid and award of said State Contract, pursuant to New York State Executive Law Article 15-A (the "Article") and the implementing regulations set forth under 5 NYCRR.

By submitting a bid/proposal, the Proposer/Contractor agrees (i) to provide OSC access to all documentation, records, reports, facilities, etc. which OSC may deem necessary to determine Proposer/Contractor compliance, and (ii) to be bound by the provisions of §316 regarding possible fines, sanctions, and penalties for violations of the Article.

**NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
PROPOSER'S M/WBE SUBCONTRACTORS/SUPPLIERS NOTICE OF INTENT TO PARTICIPATE**

INSTRUCTIONS: All Proposers submitting responses to this procurement must complete and submit this form as part of its Administrative Proposal. Part A must be completed and signed by the Proposer. Parts B and C must be completed and signed by each of the M/WBE subcontractors/suppliers identified on Form AC 3239-D (Proposer's M/WBE Utilization Plan).

PART A – TO BE COMPLETED BY THE PROPOSER FOR EACH M/WBE IDENTIFIED ON AC 3239-D

Proposer Name: Toski & Co., CPAs, P.C.		Federal Identification Number: [REDACTED]		
Address: 6390 Main Street, Suite 200		Procurement Number: 14-12		
City, State, Zip Code: Williamsville, New York 14221		M/WBE Participation Goals to be met by the subcontractor: MBE 10 % WBE 10 %		
Telephone Number: (716) 634-0700		Email Address: toski@toskicpa.com		
Name of Proposer's Preparer	Title of Preparer	Date	Telephone Number	Email Address
Douglas E. Zimmerman, CPA	Managing Director	10/8/2014	(716) 634-0700	dzimmerman@toskicpa.com

PART B – TO BE COMPLETED BY EACH MBE/WBE IDENTIFIED ON AC 3239-D ACKNOWLEDGING THAT THE NAMED VENDOR INTENDS TO PROVIDE SERVICES OR SUPPLIES IN CONNECTION WITH THE ABOVE CONTRACTOR AND PROCUREMENT.

Name of Subcontractor/Supplier: [REDACTED]		Federal Identification Number: [REDACTED]		
Address: [REDACTED]		NYS ESDC Certification Status (Check one): <input checked="" type="checkbox"/> MBE <input checked="" type="checkbox"/> WBE (attach copy of ESD Certification) <input type="checkbox"/> Have applied to ESDC for certification as <input type="checkbox"/> MBE <input type="checkbox"/> WBE		
City, State, Zip Code: [REDACTED]		Provider type (Check one): <input checked="" type="checkbox"/> Subcontractor <input type="checkbox"/> Supplier		
ESD Certification Number: [REDACTED]		ESD Certification Expiration Date: [REDACTED]		
Please provide a brief description of services or supplies to be provided on Page 2.				
The undersigned is prepared to provide the services or supplies described on Page 2 and will enter into a formal agreement to do so with the Proposer named above upon execution of a State Contract between the Proposer and the Office of the State Comptroller.				
Signature of Authorized Representative of the M/WBE Firm: [REDACTED]				
Name of Preparer	Title of Preparer	Date	Email Address	
[REDACTED]	MANAGING PARTNER	9/30/14	[REDACTED]	

Estimated Total Dollar Value of the Agreement to be entered into with the Subcontractor/Supplier: \$

THIS SECTION FOR OSC USE ONLY

Reviewed by	Date	Utilization Plan Approved	Date	Certification Verified
		<input type="checkbox"/> Yes <input type="checkbox"/> No		MBE Certified <input type="checkbox"/> Yes <input type="checkbox"/> No WBE Certified <input type="checkbox"/> Yes <input type="checkbox"/> No
NOTES:				

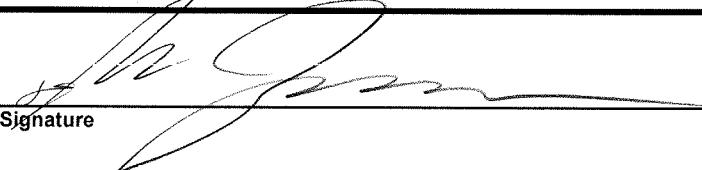
NEW YORK STATE OFFICE OF THE STATE COMPTROLLER
PROPOSER'S M/WBE SUBCONTRACTORS/SUPPLIERS NOTICE OF INTENT TO PARTICIPATE

Description of Services or Supplies to be Provided (expand as necessary):

Provide internal audit services.

APPENDIX E

PROPOSER'S CERTIFICATION/ACKNOWLEDGEMENTS

PROPOSER'S ACKNOWLEDGEMENT OF RECEIPT OF OSC POLICY STATEMENT ON DISCRIMINATION/HARASSMENT (INCLUDING SEXUAL HARASSMENT)
By submission of this proposal, the Proposer and each person signing on behalf of the Proposer acknowledges that he/she has the authority to sign on behalf of the Proposer, has received a copy of the OSC Policy Statement on Discrimination/Harassment (Including Sexual Harassment) (Appendix C), and agrees to abide by the terms of that Policy Statement should the Proposer and OSC enter into the proposed contract.
NON-COLLUSIVE BIDDING CERTIFICATION
By submission of this proposal, the Proposer and each person signing on behalf of the Proposer certifies, and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his/her knowledge and belief: <ol style="list-style-type: none">1. The prices in this proposal have been arrived at independently without collusion, consultation, communication or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor;2. Unless otherwise required by law, the prices which have been quoted in this proposal have not been knowingly disclosed by the Proposer and will not knowingly be disclosed by the Proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and3. No attempt has been made or will be made by the Proposer to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.
PROPOSER'S ACKNOWLEDGEMENT OF RECEIPT AND UNDERSTANDING OF OSC EXECUTIVE ORDER ON PROCUREMENT INTEGRITY AND PROCUREMENT INTEGRITY PROCEDURES
By submission of this proposal, the Proposer and each person signing on behalf of the Proposer acknowledges that he/she has received a copy of the OSC Executive Order on Procurement Integrity and OSC Procurement Integrity Procedures (Appendix D) and affirms, under penalty of perjury, that he/she understands such Executive Order and Procedures and will comply with them.
THE SIGNATURE BELOW INDICATES AGREEMENT WITH EACH OF THE ABOVE.
 Signature
Douglas E. Zimmerman, CPA Printed or Typed Name
Managing Director Title
October 8, 2014 Date

June 13, 2014

APPENDIX F

DISCLOSURE OF PRIOR NON-RESPONSIBILITY DETERMINATIONS

Have you been found by any governmental entity to be non-responsible within the past four (4) years from the date of this bid due to:

1. Impermissible contacts or other violations of New York State Finance Law Section 139-j (e.g., conduct prohibited by the ethics provisions of the New York State Public Officers Law)?

☐ Yes

☒ No


2. Intentional provision of false or incomplete information to a governmental entity?

☐ Yes

☒ No

If your answer to either of the above is "Yes", please attach a written explanation, indicating the date of the non-responsibility finding, the entity that found you to be non-responsible, and the circumstances surrounding such finding (including any written finding of non-responsibility issued by such entity).

By my signature on this form, I certify that all information disclosed to the State is complete, true, and accurate with regard to prior non-responsibility findings within the past four (4) years based on (i) impermissible Contacts or other violations of New York State Finance Law Section 139-j, or (ii) the intentional provision of false or incomplete information to a governmental entity.


Signature

Douglas E. Zimmerman, CPA

Printed or Typed Name

Managing Director

Title

14-12

Procurement Number

October 8, 2014

Date

April 9, 2014

FORM A

New York State Consultant Services Contractor's Planned Employment From Contract Start Date Through The End Of The Contract Term

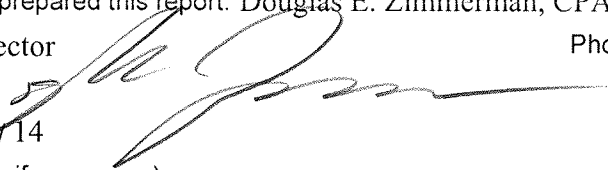
State Agency Name: Office of the State Comptroller	
State Agency Department ID: 3050000	Agency Business Unit: OSC01
Contractor Name: Toski & Co., CPAs, P.C.	Contract Number:
Contract Start Date: / /	Contract End Date: / /

Employment Category	Number of Employees	Number of hours to be worked	Amount Payable Under the Contract
13-2011.02 - Auditors			
Total this page			
Grand Total			

Name of person who prepared this report: Douglas E. Zimmerman, CPA

Title: Managing Director

Phone #: (716) 634-0700

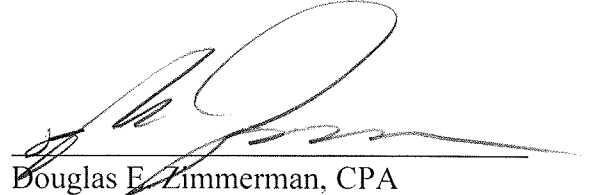
Preparer's Signature: 

Date Prepared: 10/8/14

(Use additional pages, if necessary)

***REQUIREMENTS CONCERNING COMPLIANCE WITH COMPTROLLER'S EXECUTIVE
ORDER ON INDEPENDENCE OF AUDITORS***

Toski & Co., CPAs, P.C. has no existing contractual relationship with the Office of the State Comptroller.



Douglas E. Zimmerman, CPA
Managing Director

VENDOR RESPONSIBILITY QUESTIONNAIRE

Toski & Co., CPAs, P.C.'s completed New York State Vendor Responsibility Questionnaire has been submitted electronically.

**Contractor Certification to Covered Agency**

(Pursuant to Section 5-a of the Tax Law, as amended, effective April 26, 2006)

ST-220-CA

(12/11)

For information, consult Publication 223, Questions and Answers Concerning Tax Law Section 5-a (see Need Help? on back).

Contractor name Toski & Co., CPAs, P.C.				For covered agency use only Contract number or description	
Contractor's principal place of business 6390 Main Street, Suite 200		City Williamsville	State NY		
Contractor's mailing address (if different than above)					
Contractor's federal employer identification number (EIN) [REDACTED]			Contractor's sales tax ID number (if different from contractor's EIN) \$		
Contractor's telephone number 716 634-0700		Covered agency name New York State Office of the State Comptroller			
Covered agency address 110 State Street, Albany, New York 12236				Covered agency telephone number	

I, Douglas E. Zimmerman, CPA, hereby affirm, under penalty of perjury, that I am Managing Director
(name) (title)

of the above-named contractor, that I am authorized to make this certification on behalf of such contractor, and I further certify that:

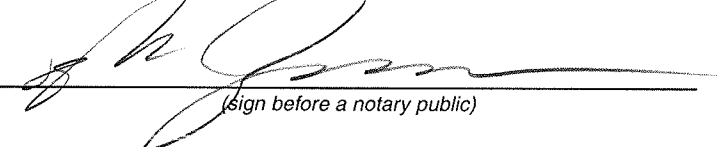
(Mark an X in only one box)

☐ The contractor has filed Form ST-220-TD with the Department of Taxation and Finance in connection with this contract and, to the best of contractor's knowledge, the information provided on the Form ST-220-TD, is correct and complete.

☒ The contractor has previously filed Form ST-220-TD with the Tax Department in connection with NYSOASAS 1200Cost Certification
(insert contract number or description)

and, to the best of the contractor's knowledge, the information provided on that previously filed Form ST-220-TD, is correct and complete as of the current date, and thus the contractor is not required to file a new Form ST-220-TD at this time.

Sworn to this 8 day of October, 20 14


(sign before a notary public)

Managing Director

(title)

Instructions

General information

Tax Law section 5-a was amended, effective April 26, 2006. On or after that date, in all cases where a contract is subject to Tax Law section 5-a, a contractor must file (1) Form ST-220-CA, *Contractor Certification to Covered Agency*, with a covered agency, and (2) Form ST-220-TD with the Tax Department before a contract may take effect. The circumstances when a contract is subject to section 5-a are listed in Publication 223, Q&A 3. See *Need help?* for more information on how to obtain this publication. In addition, a contractor must file a new Form ST-220-CA with a covered agency before an existing contract with such agency may be renewed.

Note: Form ST-220-CA must be signed by a person authorized to make the certification on behalf of the contractor, and the acknowledgement on page 2 of this form must be completed before a notary public.

When to complete this form

As set forth in Publication 223, a contract is subject to section 5-a, and you must make the required certification(s), if:

- The procuring entity is a *covered agency* within the meaning of the statute (see Publication 223, Q&A 5);
- The contractor is a *contractor* within the meaning of the statute (see Publication 223, Q&A 6); and
- The contract is a *contract* within the meaning of the statute. This is the case when it (a) has a value in excess of \$100,000 and (b) is a contract for *commodities* or *services*, as such terms are defined for purposes of the statute (see Publication 223, Q&A 8 and 9).

Furthermore, the procuring entity must have begun the solicitation to purchase on or after January 1, 2005, and the resulting contract must have been awarded, amended, extended, renewed, or assigned *on or after April 26, 2006* (the effective date of the section 5-a amendments).

Individual, Corporation, Partnership, or LLC Acknowledgment

STATE OF New York }
 : SS.:
COUNTY OF Erie }

On the 8 day of October in the year 2014, before me personally appeared Douglas E. Zimmerman, CPA,
known to me to be the person who executed the foregoing instrument, who, being duly sworn by me did depose and say that
_he resides at _____,
Town of _____,
County _____,
State of _____; and further that:

[Mark an **X** in the appropriate box and complete the accompanying statement.]

☐ (If an individual): _he executed the foregoing instrument in his/her name and on his/her own behalf.

☒ (If a corporation): _he is the Managing Director
of Toski & Co., CPAs, P.C., the corporation described in said instrument; that, by authority of the Board
of Directors of said corporation, _he is authorized to execute the foregoing instrument on behalf of the corporation for
purposes set forth therein; and that, pursuant to that authority, _he executed the foregoing instrument in the name of and on
behalf of said corporation as the act and deed of said corporation.

☐ (If a partnership): _he is a _____
of _____, the partnership described in said instrument; that, by the terms of said
partnership, _he is authorized to execute the foregoing instrument on behalf of the partnership for purposes set forth
therein; and that, pursuant to that authority, _he executed the foregoing instrument in the name of and on behalf of said
partnership as the act and deed of said partnership.

☐ (If a limited liability company): _he is a duly authorized member of _____,
LLC, the limited liability company described in said instrument; that _he is authorized to execute the foregoing instrument
on behalf of the limited liability company for purposes set forth therein; and that, pursuant to that authority, _he executed
the foregoing instrument in the name of and on behalf of said limited liability company as the act and deed of said limited
liability company.

Deborah A. Schall
Notary Public

Registration No. 01SC5034524

DEBORAH A. SCHALL
Notary Public, State of New York
Qualified in Erie County
My Commission Expires November 7, 2014

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

STATE OF NEW YORK
WORKERS' COMPENSATION BOARD

CERTIFICATE OF NYS WORKERS' COMPENSATION INSURANCE COVERAGE

1a. Legal Name & Address of Insured (Use street address only) Toski & Co., CPA's P.C. 6390 Main St., Suite 200 Williamsville NY 14221 <i>Work Location of Insured (Only required if coverage is specifically limited to certain locations in New York State, i.e., a Wrap-Up Policy)</i>	1b. Business Telephone Number of Insured 716-204-5721 1c. NYS Unemployment Insurance Employer Registration Number of Insured 1d. Federal Employer Identification Number of Insured or Social Security Number <div style="background-color: black; width: 100px; height: 1.2em;"></div>
2. Name and Address of the Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder) Office of the State Comptroller 110 State Street, Stop 13-2 Albany, NY 12236	3a. Name of Insurance Carrier Harford Casualty Ins 3b. Policy Number of entity listed in box "1a" 01WECFX5708 3c. Policy effective period 10-20-13-10-20-14 3d. The Proprietor, Partners or Executive Officers are <input checked="" type="checkbox"/> included. (Only check box if all partners/officers included) <input type="checkbox"/> all excluded or certain partners/officers excluded.

This certifies that the insurance carrier indicated above in box "3" insures the business referenced above in box "1a" for workers' compensation under the New York State Workers' Compensation Law. (To use this form, New York (NY) must be listed under **Item 3A** on the **INFORMATION PAGE** of the workers' compensation insurance policy). The Insurance Carrier or its licensed agent will send this Certificate of Insurance to the entity listed above as the certificate holder in box "2".

The Insurance Carrier will also notify the above certificate holder within 10 days IF a policy is canceled due to nonpayment of premiums or within 30 days IF there are reasons other than nonpayment of premiums that cancel the policy or eliminate the insured from the coverage indicated on this Certificate. (These notices may be sent by regular mail.) Otherwise, this Certificate is valid for one year after this form is approved by the insurance carrier or its licensed agent, or until the policy expiration date listed in box "3c", whichever is earlier.

Please Note: Upon the cancellation of the workers' compensation policy indicated on this form, if the business continues to be named on a permit, license or contract issued by a certificate holder, the business must provide that certificate holder with a new Certificate of Workers' Compensation Coverage or other authorized proof that the business is complying with the mandatory coverage requirements of the New York State Workers' Compensation Law.

Under penalty of perjury, I certify that I am an authorized representative or licensed agent of the insurance carrier referenced above and that the named insured has the coverage as depicted on this form.

Approved by: Edward C. Gelia, Jr., CPCU

(Print name of authorized representative or licensed agent of insurance carrier)

Approved by:

Edward C. Gelia Jr.

(Signature)

9/30/14

(Date)

Title: Executive Vice President

Telephone Number of authorized representative or licensed agent of insurance carrier: 716-632-6118

Please Note: Only insurance carriers and their licensed agents are authorized to issue Form C-105.2. Insurance brokers are NOT authorized to issue it.

Workers' Compensation Law

Section 57. Restriction on issue of permits and the entering into contracts unless compensation is secured.

1. The head of a state or municipal department, board, commission or office authorized or required by law to issue any permit for or in connection with any work involving the employment of employees in a hazardous employment defined by this chapter, and notwithstanding any general or special statute requiring or authorizing the issue of such permits, shall not issue such permit unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that compensation for all employees has been secured as provided by this chapter. Nothing herein, however, shall be construed as creating any liability on the part of such state or municipal department, board, commission or office to pay any compensation to any such employee if so employed.

2. The head of a state or municipal department, board, commission or office authorized or required by law to enter into any contract for or in connection with any work involving the employment of employees in a hazardous employment defined by this chapter, notwithstanding any general or special statute requiring or authorizing any such contract, shall not enter into any such contract unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that compensation for all employees has been secured as provided by this chapter.

STATE OF NEW YORK
WORKERS' COMPENSATION BOARD

CERTIFICATE OF INSURANCE COVERAGE UNDER THE NYS DISABILITY BENEFITS LAW

PART 1. To be completed by Disability Benefits Carrier or Licensed Insurance Agent of that Carrier

1a. Legal Name and Address of Insured (Use street address only) TOSKI & CO CPA'S PC 6390 Main Street WILLIAMSVILLE, NY 14221	1b. Business Telephone Number of Insured 1c. NYS Unemployment Insurance Employer Registration Number of Insured 1d. Federal Employer Identification Number of Insured or Social Security Number [REDACTED]
2. Name and Address of the Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder) OFFICE OF THE STATE COMPTROLLER 110 STATE STREET STOP 13-2 ALBANY, NY 12236	3a. Name of Insurance Carrier WESCO INSURANCE COMPANY 3b. Policy Number of entity listed in box "1a." 0199343 3c. Policy effective period: 10/1/2014 to 12/31/2015

4. Policy covers:

- a. ☒ All of the employer's employees eligible under the New York Disability Benefits Law
b. ☐ Only the following class or classes of the employer's employees:

Under penalty of perjury, I certify that I am an authorized representative or licensed agent of the insurance carrier referenced above and that the named insured has NYS Disability Benefits insurance coverage as described above.

Date Signed 10/1/2014

By

Kathleen K. Dia

(Signature of insurance carrier's authorized representative or NYS Licensed Insurance Agent of that insurance carrier)

Telephone Number

Title

Vice President

IMPORTANT: If box "4a" is checked, and this form is signed by the insurance carrier's authorized representative or NYS Licensed Insurance Agent of that carrier, this certificate is **COMPLETE**. Mail it directly to the certificate holder.
If box "4b" is checked, this certificate is **NOT COMPLETE** for purposes of Section 220, Subd. 8 of the Disability Benefits Law. It must be mailed for completion to the Workers' Compensation Board, DB Plans Acceptance Unit, 20 Park Street, Albany, New York 12207.

PART 2. To be completed by NYS Workers' Compensation Board (Only if box "4b" of Part 1 has been checked)

State of New York
Workers' Compensation Board

According to information maintained by the NYS Workers' Compensation Board, the above-named employer has complied with the NYS Disability Benefits Law with respect to all of his/her employees.

Date Signed

By

(Signature of NYS Workers' Compensation Board Employee)

Telephone Number

Title

Please Note: Only insurance carriers licensed to write NYS disability benefits insurance policies and NYS licensed insurance agents of those insurance carriers are authorized to issue Form DB-120.1. Insurance brokers are NOT authorized to issue this form.

DB-120.1 (5-06)

Additional Instructions for Form DB-120.1

By signing this form, the insurance carrier identified in box "3" on this form is certifying that it is insuring the business referenced in box "1a" for disability benefits under the New York State Disability Benefits Law. The Insurance Carrier or its licensed agent will send this Certificate of Insurance to the entity listed as the certificate holder in box "2". **This Certificate is valid for the earlier of one year after this form is approved by the insurance carrier or its licensed agent, or the policy expiration date listed in box "3c".**

Please Note: Upon the cancellation of the disability benefits policy indicated on this form, if the business continues to be named on a permit, license or contract issued by a certificate holder, the business must provide that certificate holder with a new Certificate of NYS Disability Benefits Coverage or other authorized proof that the business is complying with the mandatory coverage requirements of the New York State Disability Benefits Law.

DISABILITY BENEFITS LAW

§220. Subd. 8

(a) The head of a state or municipal department, board, commission or office authorized or required by law to issue any permit for or in connection with any work involving the employment of employees in employment as defined in this article, and not withstanding any general or special statute requiring or authorizing the issue of such permits, shall not issue such permit unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that the payment of disability benefits for all employees has been secured as provided by this article. Nothing herein, however, shall be construed as creating any liability on the part of such state or municipal department, board, commission or office to pay any disability benefits to any such employee if so employed.

(b) The head of a state or municipal department, board, commission or office authorized or required by law to enter into any contract for or in connection with any work involving the employment of employees in employment as defined in this article, and notwithstanding any general or special statute requiring or authorizing any such contract, shall not enter into any such contract unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that the payment of disability benefits for all employees has been secured as provided by this article.

FORM A

New York State Consultant Services Contractor's Planned Employment From Contract Start Date Through The End Of The Contract Term

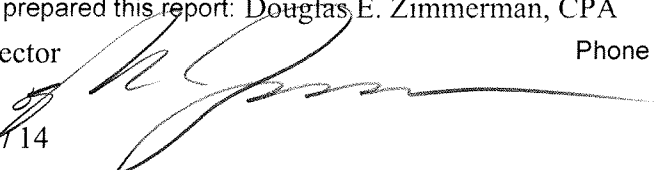
State Agency Name: Office of the State Comptroller	
State Agency Department ID: 3050000	Agency Business Unit: OSC01
Contractor Name: Toski & Co., CPAs, P.C.	Contract Number:
Contract Start Date: / /	Contract End Date: / /

Employment Category	Number of Employees	Number of hours to be worked	Amount Payable Under the Contract
13-2011.02 - Auditors			
Total this page			
Grand Total			

Name of person who prepared this report: Douglas E. Zimmerman, CPA

Title: Managing Director

Phone #: (716) 634-0700

Preparer's Signature: 

Date Prepared: 10/8/14

(Use additional pages, if necessary)

FREEDOM OF INFORMATION LAW

We believe that the following information should be protected from disclosure under New York State's Freedom of Information Law:

- References - Pages 10-12 of the technical proposal
- Background and qualifications of personnel - Appendix A of the technical proposal
- Partial listing of clients - Appendix B of the technical proposal

Due to the competitive nature of the accounting profession, our firm believes that it is in the best interest of the firm to not have this information available for public inspection.