

A regular meeting of the Broome County Land Bank Corporation (the "Land Bank") was convened in public session in the Exhibit Room at the Broome County Public Library on Tuesday, December 13, 2022, at 3:30 p.m., local time.

The meeting was called to order by the Chairman and, upon roll being called, the following members of the Land Bank were:

PRESENT:	Aaron Martin	Chairman
	Thomas Augustini	Vice Chairman
	Christopher Dziedzic	Secretary
	Tarik Abdelazim	Member
	Rich David	Member
	Kyle Davis	Member
	Christine Marchuska	Member
ABSENT:	Mike Sopchak	Treasurer
	Mike Decker	Member

THE FOLLOWING PERSON WAS ALSO PRESENT:

Jessica Haas	Executive Director
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The following resolution was offered by C. Dziedzic and seconded by T. Abdelazim, to wit:

RESOLUTION AWARDDING ONE (1) ONE-YEAR CONTRACT FOR ACCOUNTING SERVICES FOR THE BROOME COUNTY LAND BANK CORPORATION TO MONDORF & FENWICK, PLLC, 523 COLUMBIA DRIVE, JOHNSON CITY, NEW YORK 13790, AND BE IT

FURTHER RESOLVED, THAT SUCH SERVICES WILL BE RENDERED ON A ROUTINE BASIS FOR THE PERIOD OF JANUARY 1, 2023 THROUGH DECEMBER 31, 2023 SUBJECT TO A MAXIMUM OF TWO (2) ONE-YEAR EXTENSIONS, AND BE IT

FURTHER RESOLVED, THAT IN CONSIDERATION OF SAID SERVICES, THE LAND BANK SHALL PAY THE CONTRACTOR A MONTHLY RATE OF \$875 ATTACHED HERETO AS EXHIBITS "A" AND "B", TOTAL AMOUNT NOT TO EXCEED \$35,000 FOR THE TERM OF THE AGREEMENT, AND BE IT

FUTHER RESOLVED, THAT THE EXECUTIVE DIRECTOR OR A DULY AUTHORIZED REPRESENTATIVE IS HEREBY EMPOWERED TO EXECUTE AND DELIVER ANY AND ALL DOCUMENTS WITH RESPECT THERETO.

The question of the adoption of the foregoing Resolution was duly put to a vote which resulted as follows:

Aaron Martin	voting	Aye
Thomas Augustini	voting	Aye
Christopher Dziedzic	voting	Aye
Mike Sopchak	voting	Absent
Tarik Abdelazim	voting	Aye
Rich David	voting	Aye
Kyle Davis	voting	Aye
Mike Decker	voting	Absent
Christine Marchuska	voting	Aye

This Resolution shall take effect immediately.

STATE OF NEW YORK:

: ss.:


COUNTY OF BROOME:

I, the undersigned Secretary of the Broome County Land Bank Corporation (the "Land Bank"), do hereby certify that I have compared the foregoing extract of the minutes of the meeting of the members of the Land Bank, including the Resolution contained therein, held on Tuesday, December 13, 2022 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such Resolution set forth therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Land Bank had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Chapter 1 of the Laws of 2022 of New York State, dated January 18, 2022, regarding the suspension of Article 7 of the Public Officers Law (the "Open Meetings Law"), said meeting was held at the Broome County Public Library and that the general public had the ability to view or listen to the proceeding and that such meeting has been transcribed and available upon request and that due notice of the time and forum of said meeting was duly given in accordance with the Laws of 2022 and such Open Meetings Law; and (D) there was a quorum of the members of the Land Bank present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached Resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Land Bank this 13 day of December, 2022.



Christopher Dziedzic
Secretary

(SEAL)

MONDORF & FENWICK, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
523 COLUMBIA DRIVE
JOHNSON CITY, NY 13790

C/O Kirk C Blackman, CPA
kblackman@mfcpas.com

and

Brenda Evanek, CPA
bevanek@mfcpas.com

Accounting Services Proposal
for
Broome County Land Bank Corporation

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MONDORF & FENWICK, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
523 COLUMBIA DRIVE
JOHNSON CITY, NY 13790
TELEPHONE (607) 797-4339
FAX (607) 797-3894

November 14, 2022

Jessica Haas, Executive Director
Broome County Land Bank Corporation
60 Hawley Street, 5th Floor
Binghamton, NY 13901-1766

Dear Jessica:

Thank you very much for the opportunity to be of service to Broome County Land Bank Corporation.

Enclosed is our proposal to provide accounting services, as outlined in your request for proposal dated October 20, 2022, commencing with the year beginning January 1, 2023. We look forward to the prospect of serving you and your staff throughout the year.

Should you wish for additional information, please feel free to contact us.

Sincerely,



Kirk C. Blackman, CPA



Brenda Evaneck, CPA

FIRM BACKGROUND & QUALIFICATIONS

Mondorf & Fenwick, PLLC, established in 1985, is a full-service public accounting firm with six CPAs and seven professional staff and support personnel working with clients in accounting, auditing, taxation, and various consulting services. Our objective is to provide professional, quality services in a timely cost-effective manner. We believe this leads to a continued high level of client satisfaction and is why our firm has been successful in maintaining a loyal and growing client base for over thirty years.

Mondorf & Fenwick has a broad base of clients including for-profit and not-for-profit organizations, employee benefit plans, partnerships, and corporations. We actively work with many not-for-profit organizations performing a variety of services ranging from ongoing consulting and bookkeeping to annual audits and tax preparation services.

Based on our depth of experience combined with our commitment to maintain a close working relationship with our clients throughout the entire year, we are confident that we are qualified to serve your organization effectively and efficiently.

CLIENT REFERENCES

- The Victor & Esther Rozen Foundation, Hersh Rozen, Executive Director, 607-427-5812
- Broome County Arts Council (former bookkeeping client)

More references available upon request.

PERSONNEL QUALIFICATIONS AND EXPERIENCE

The quality of services performed by a professional firm such as ours is principally dependent upon the qualifications and capabilities of our professional staff. As part of our commitment to quality and excellence, Mondorf & Fenwick enables all staff, regardless of certification status, to meet continuing education requirements required by American Institute of Certified Public Accountants to maintain licensure. In performing this engagement, we anticipate assigning the personnel below to ensure timely completion of the engagement. Junior staff will be assigned to the engagement where they can be used effectively in order to minimize fees.

KIRK C. BLACKMAN, CPA – Partner

Kirk received a B.S. in Accounting from Binghamton University in 2007. He worked as an accountant in a private industry manufacturing company for several years gaining valuable experience not only in private industry accounting and managerial reporting but also in the overall day to day operations of a business. In 2010 he joined the public accounting firm of Mondorf & Fenwick, PLLC and became a partner in January, 2018. His focus is on tax planning and preparation for corporations, partnerships, and individuals for a variety of clients in the medical, manufacturing, retail and service industries. Other responsibilities include the planning, supervision and field work of audits, reviews, and compilations of various for-profit, not-for-profit, and governmental engagements. Kirk is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants and has served on not-for-profit boards in the past.

BRENDA EVANEK, CPA – Manager

Brenda earned a bachelor's degree in Accounting from Elmira College in 2001 and worked for a public accounting firm in Elmira for three years before joining Mondorf & Fenwick in 2005. Brenda's current role as a manager includes auditing and accounting services for several for-profit, not-for-profit, and governmental agencies. Brenda also provides a broad base of tax planning and preparation services for individuals, small businesses, and estates. Brenda is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants and has served on the boards of several not-for-profit organizations over the years.

STEVEN KOMOR – Senior Staff

Steven received a B.S in Accounting from Elmira College. He has worked with Mondorf & Fenwick PLLC since his graduation year of 2015 where he has advanced from staff accountant to senior staff accountant. His responsibilities include bookkeeping services, tax preparation services, as well as planning and field work for various audits, reviews, and compilations (including not-for-profit and governmental engagements).



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Report on the Firm's System of Quality Control

May 25, 2021

To the Owners of
Mondorf & Fenwick, CPAs, PLLC
And the Peer Review Committee of the PICPA

We have reviewed the system of quality control for the accounting and auditing practice of Mondorf & Fenwick, CPAs, PLLC, (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

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

To the Owners of
Mondorf & Fenwick, CPAs, PLLC
And the Peer Review Committee of the PICPA
May 25, 2021
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mondorf & Fenwick, CPAs, PLLC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mondorf & Fenwick, CPAs, PLLC has received a peer review rating of *pass*.

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Coming, NY

ACCOUNTING SERVICES APPROACH

Accounting is a critical component of running a successful organization. Providing management with accurate, timely information is essential to monitoring operations and making strong management decisions. At Mondorf & Fenwick, when providing accounting services for clients we strive to provide timely management use only reports as quickly as possible. We believe this assists our clients in preparing for meetings and making informed decisions. We utilize QuickBooks desktop or QuickBooks online software to process accounting information and generate quality reports. To ensure we can provide your services in a timely manner we plan to staff this engagement with multiple team members. This will ensure that, in the event of unforeseen circumstances, you will always have a team member available to assist you. We have a number of alternatives available for our clients to provide their accounting documentation to our office. These alternatives range from the drop off of physical documents to a fully electronic transfer of information. When working in a remote environment, we regularly utilize an online client portal to efficiently and securely transfer sensitive information.

BILLING/FEES AND PAYMENT

Our proposed fees to perform the accounting services as requested in your RFP dated October 20, 2022 are based on the estimated amount of time required to complete an assignment and the level of personnel assigned. We estimate our fees to perform the requested services to be \$7,500 annually. We propose these fees to be invoiced monthly at \$625.

Should services for preparation of Federal Form 990 and NYS CHAR500 be needed, our fees for these tax services will be \$900.

Our firm provides many other services with regard to accounting, income taxation, and management consulting. Additional services outside of items included in your request for proposal will be available at your request at the firm's standard hourly rates which range from \$100 per hour to \$250 per hour depending on the level of staff assigned to the task.

Our invoices for these fees will be rendered each month and are payable within 30 days.

**EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT & M/WBE PARTICIPATION
BROOME COUNTY LAND BANK CORPORATION**

EQUAL EMPLOYMENT OPPORTUNITY (EEO)

It is the policy of Mondorf v Fenwick, PLLC (name of organization) to provide equal employment opportunity to all people without regard to race, color, sex, religion, age, national origin, disability, sexual preference, or veteran status. This organization will undertake and/or continue existing programs of affirmative action to ensure that minority group members are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force. These programs will be in accordance with all relevant Federal and State non-discrimination laws and regulations.

This organization shall state in all solicitation and advertisements for employees that all qualified applicants will be afforded equal employment opportunities without discrimination. In addition, this organization shall request of any employment agency, labor union, or other authorized representative used to solicit employees that they will not discriminate on the basis of race, color, sex, religion, age, national origin, disability, sexual preference, or veteran status, AND that such union or representative will affirmatively cooperate in the implementation of this organization's obligations herein.

Finally, this organization agrees to include these same EEO provisions in every subcontract in such a manner that the requirements will be binding upon the subcontractor doing work in connection with this contract.

M/WBE PARTICIPATION

This organization shall take good faith actions to achieve M/WBE participation in this contract by taking and documenting the following steps:

1. Actively and affirmatively solicit bids and/or quotes for subcontracts (and/or supplies) from qualified State certified MBEs or WBEs, including solicitations from M/WBE contractor associations.

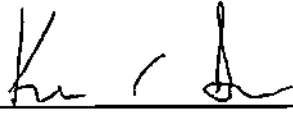
Documentation shall include:

- a. Copies of solicitations to M/WBE firms and copies of any responses.
 - b. Copies of any advertisements placed for participation of M/WBEs (including dates of advertisements and publications)
2. Ensure that documents used to secure bids and/or quotes are made available in sufficient time for review by prospective M/WBE's.

3. If responses to the organization's solicitations were received, but a certified M/WBE was not selected, provide specific reasons that such enterprise was not selected.
4. Contractor will also ask for and maintain records of any actions that subcontractors have taken to achieve M/WBE participation.

This organization agrees to provide copies of said documentation illustrating good faith efforts upon award of contract.

Agreed on this 14 day of November, 2022

By: 
(Signature)

Print Name: Kirk C Slackman

Title: Partner

NON-COLLUSIVE BIDDING CERTIFICATION

Special Note:

BIDDER MUST RETURN THIS FORM WITH THE PROPOSAL FORM

TO THE BROOME COUNTY LAND BANK CORPORATION:

In accordance with Section 103D of the New York State General Municipal Law, the Undersigned declares that, in submitting this Proposal, he/she is or they are the only person(s) interested in said Proposal that it is made without any connection with any person making another Proposal for the same Contract; that the Proposal is, in all respects, fair and without Collusion, Fraud or Mental Reservation; and that no officials of the Broome County Land Bank Corp. or any person in the employ of the Broome County Land Bank Corp., is directly or indirectly interested in said Proposal or in the Supplies, Materials, Equipment or Work to which it relates, or in any portion of the profits thereof.

NON-COLLUSIVE BIDDING CERTIFICATION: (Section 103d, as amended)

1. By submission of this Proposal, each Bidder and each Person signing on behalf of any Bidder 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 knowledge and belief:
 - A. The prices in this Proposal have been arrived at independently, without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices, with any other Bidder or with any Competitor.
 - B. Unless otherwise required by law, the prices which have been quoted in this Proposal, have not been knowingly disclosed by the Bidder and will not knowingly be disclosed, by the Bidder prior to Proposal Opening, either directly or indirectly, to any Bidder or to any Competitor.
 - C. No attempt has been made or will be made, by the Bidder, to induce any other person, partnership or corporation to submit or not submit a Proposal, with the purpose or restricting competition.

Kirk C. Blackman, Mandel & Fenwick LLC
NAME OF BIDDER
[Signature]
SIGNATURE OF SIGNER
Partner
TITLE

NOTE:

A Proposal shall not be considered for award nor shall any award be made where: Paragraph 1, Subparagraphs A, B and C above, have not been complied with, providing however, that, if in any case, the Bidder cannot make the foregoing certification, the Bidder shall so state and shall furnish, with the Proposal, a signed statement which sets forth, in detail, the reason therefore.

Where Paragraph 1, Subparagraphs A, B and C above, have not been complied with, the Proposal shall not be considered for award nor shall any award to made, unless, the Head of the Purchasing Unit of the political subdivision, public department, agency or official thereof, to which the Proposal is made, or his/her designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a Bidder has published price lists, rates or tariffs covering items being procured; informed prospective customers of proposed or pending publications of new or revised price lists for such items or has sold the same items to other customers at the same prices as being Proposed; does not constitute, without more, a disclosure within the meaning of paragraph 1, subparagraphs A, B & C.

Exhibit B

From: [Kirk Blackman](#)
To: [Nejeschleba, Jessica M.](#)
Cc: [Brenda Evanek](#)
Subject: RE: BCLBC Accounting RFP Follow-Up Questions
Date: Tuesday, November 29, 2022 11:13:20 AM

Hi Jessica,
I apologize for the delay.

To elaborate further on our approach to 1.1 of your RFP we offer the following clarifications:

Bookkeeping Services

- a. Manage the general ledger accounting system and current accounting software
 - We will plan to use QuickBooks (QB) desktop as the accounting system. We would like to pick up from where the current accounting personnel left off. Using a backup of your existing file will be the most efficient way to get started.
- b. Perform monthly reconciliation of bank account as well as reconciliation of all balance sheet accounts.
 - We will perform monthly bank reconciliations within QB using bank statements provided by BCLBC personnel. All other balance sheet items will be supported with QB general ledger or accounts payable/receivable aging reports.
- c. Record revenue as well as make payments to vendors
 - It is our understanding there are 1-2 electronic deposits made each month. We will record the revenue based on information provided by BCLBC personnel. We will use classes to track any grant specific restricted funds.
 - Vendor invoices can be emailed. We plan to use bill.com to assist in the payment authorization workflow and digital check signing. The initial use of this software will include physical check generation by bill.com (printing/ mailing payments to your vendors) with plans to set up vendors for ACH payments as time goes by.
 - It is our expectation that any restricted fund specific information for both revenue and expenses will be broken out by BCLBC before sending us the deposit information or vendor invoices for payment.
- d. Prepare financial reports for various grant reporting requirements
 - With tracking of revenue and expenses by class within QB we expect to be able to provide reports straight out of the QB software. These reports will be specific to each grant and can be used to satisfy many grant reporting requirements and we will provide any additional assistance as necessary.
- e. Grant tracking for restricted and unrestricted funds
 - We will use classes to track any grant specific restricted funds.

Electronic approval and issuance of checks was not part of our plans when writing the initial

proposal. After researching the software that is available to assist in this process, we plan to utilize Bill.com. Integrating this technology to the cash disbursement process will increase our cost proposal by \$250 per month. This increased fee is related to the monthly software subscription costs and anticipated per transaction cost (cost of printing/ mailing checks) charged to our firm by Bill.com.

Please let me know if you have any further questions or want to discuss over the phone.

Thank you,

Kirk C. Blackman, CPA

Mondorf & Fenwick, PLLC

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Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, Mondorf & Fenwick CPAs would be pleased to perform the requisite research and provide you with a detailed written analysis. Such an engagement may be the subject of a separate engagement letter that would define the scope and limits of the desired consultation services.

From: Brenda Evanek <bevanek@mfcpas.com>

Sent: Tuesday, November 29, 2022 7:46 AM

To: Kirk Blackman <kblackman@mfcpas.com>

Subject: RE: BCLBC Accounting RFP Follow-Up Questions

I'll check it out. I found one also. Let's talk when you get to the office.

Brenda Evanek, CPA

Mondorf & Fenwick CPAs

523 Columbia Drive

Johnson City, NY 13790

Phone (607) 797-4339

Fax (607) 797-3894

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