

OFFICE OF THE SUFFOLK COUNTY COMPTROLLER



A Compilation and Analysis of Contract Agency Disclosure Form Data

For the 2021 Budget Evaluation Process

Report 2020-04

Date Issued: October 14, 2020

John M. Kennedy, Jr.

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REPORT HIGHLIGHTS/FACT SHEET

A Compilation and Analysis of Contract Agency Disclosure Form Data

Analyses Objective

The purpose of our analyses was to compile Contract Agency Disclosure Form (CADF) data in order to provide the County Executive and each member of the County Legislature with a report designed to assist in the budget process and to identify contracts which require further review by Audit & Control. These analyses were prepared using the information provided by County departments and contract agencies and are not intended to be a presentation in conformity with generally accepted accounting principles. The objectives of these analyses included, but were not limited to: interpreting the data reported by the contract agencies and identifying situations through data analysis that may require further review; evaluating the data reported by the contract agencies to determine whether total administrative expenses are greater than 20% of the agency's total expenses; identifying agencies with employee salaries which appear to be excessive; identifying agencies that failed to comply with the request for CADF data.

Results of Analyses

- Our analysis of the contract agency data provided by County departments revealed that the County expends a substantial amount of money on non-mandated programs (p. 6 and Chart 1).
- Our compilation and analysis revealed that there were 17 contracts that were not evaluated by the responsible County oversight department (p. 6 and Schedule 1).
- There were 22 contract agencies (25 contracts) that did not complete and submit the required online CADF to Audit & Control by the September 15th deadline (p. 7 and Schedule 2).

Background

In accordance with Section 189 of the Suffolk County Administrative Code, the Suffolk County Department of Audit & Control (Audit & Control) performed a compilation and analysis of the Contract Agency Disclosure Form data submitted to Audit and Control by various contract agencies. Audit and Control compiled and analyzed the data provided by the various contract agencies for the 2019 and 2020 budget years. The data provided by the contract agencies was not audited, and the analyses provided are solely for informational purposes.

Quick Facts

The County Executive issued Local Emergency Order No. 148 under Section 24 of Article 2-B of the Executive Law which extended the submission of the proposed budget until October 9, 2020 and extended the submission of our report until October 14, 2020.

BACKGROUND

The compilation and analysis of contract agency financial data was performed pursuant to Section 189 of the Suffolk County Administrative Code. Section 189-65 requires that all County departments complete and submit to Audit & Control a Contract Agency Evaluation Form (CAEF) by June 10, 2020, for every contracted program that is funded from Objects 4770 and 4980 in that year's operating budget (2020) or for which the department is requesting funding in the following fiscal year's operating budget (2021). Audit & Control made the CAEF available on its departmental website and various County departments completed and electronically submitted the forms. The data was exported to an Excel database which was then used to create this report. The following table presents the contract funding data submitted by the Departments and reported to Audit & Control for the period 2019-2021:

Dept.	2019	2019	2020	2020	2021	2021
	Actual Contract Amount	Actual Net County Cost	Estimated Contract Amount	Estimated Net County Cost	Requested Contract Amount	Requested Net County Cost
DPW	\$ 43,036,892	\$ 38,341,008	\$ 45,575,436	\$ 42,956,883	\$ 47,447,998	\$ 42,645,805
DSS	8,826,430	2,518,418	9,244,393	2,785,575	8,373,548	2,695,652
EDP	4,467,660	4,467,660	4,804,150	4,820,150	3,182,380	3,182,380
EXE	7,158,303	4,492,891	7,985,117	4,676,041	7,998,250	4,676,041
FRE	1,960,733	1,960,733	2,088,763	2,088,763	2,088,763	2,088,763
HSV	49,191,119	13,562,484	53,317,690	16,314,761	52,238,243	16,300,691
LAB	17,100	17,100	17,100	17,100	17,100	17,100
LAS	8,845,664	-	11,963,708	-	10,905,478	-
LAW	2,182,243	73,907	3,757,850	75,000	2,769,399	75,000
PKS	2,140,390	2,140,390	1,735,947	1,735,947	-	-
POL	1,617,897	1,491,686	2,007,788	1,569,185	1,569,185	1,569,185
PRO	4,201,432	1,110,690	5,761,519	1,669,215	4,405,576	1,803,059
Total	\$ 133,645,863	\$ 70,176,967	\$ 148,259,461	\$ 78,708,620	\$ 140,995,920	\$ 75,053,676

(* See Notes to Schedules, p. 22, Note 2)

Section 189-66 of the Suffolk County Administrative Code requires each contract agency to complete and submit an online CADF to Audit & Control no later than September 15th of each year. The CADF requires each contract agency to report actual revenues and expenses related to the contracted program for the prior year (2019) and estimated revenues and expenses related to the contracted program for the current year (2020). Simultaneously with the contract agency's submission of the online CADF, the contract agency is also required to submit its most recent audited financial statements, IRS Form 990, or profit/loss statement and balance sheet along with a schedule of all full-time employees and their salaries for the previous calendar year.

Audit & Control sent notification of the disclosure requirements necessitated by Section 189 of the Suffolk County Administrative Code to every contract agency on June 23, 2020. The agencies were provided a website portal address where they could access the online CADF

BACKGROUND

and were given an individual password needed to access and submit their data. All forms that were received on or before September 15, 2020 were included in the database. (Note: All towns, villages, fire districts, library districts and ambulance districts are excluded from the requirements of the Law and were not required to submit a CADF.)

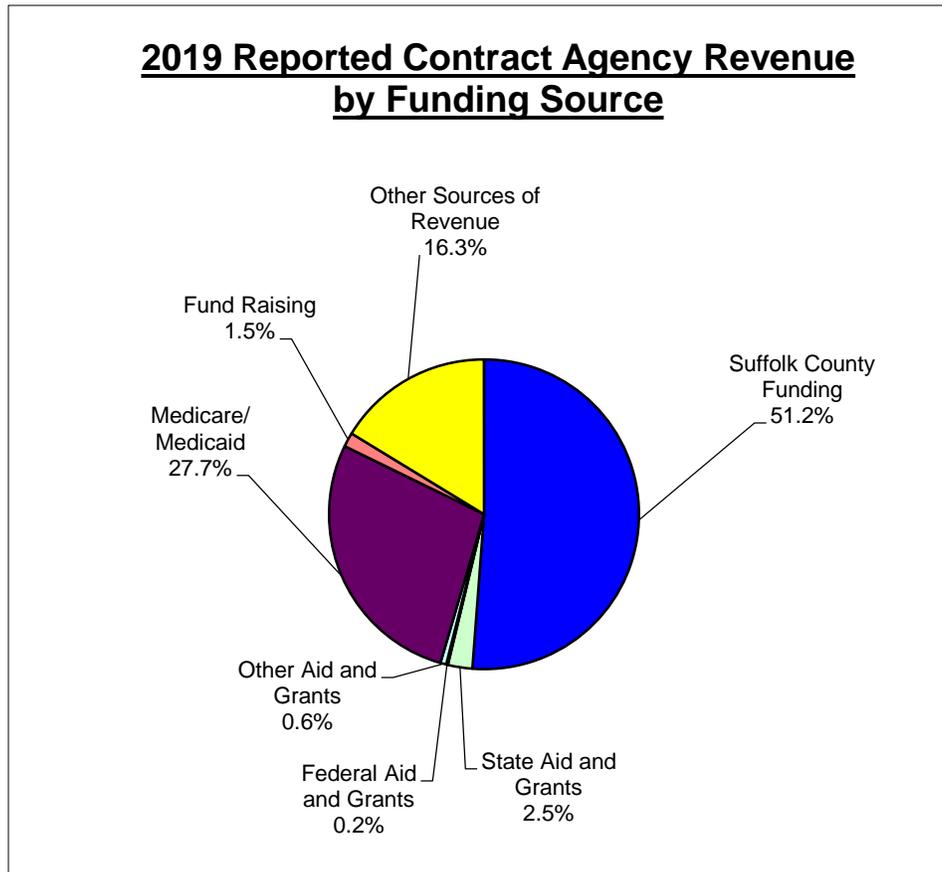
As a result of compiling the data from the 576 CADFs submitted to Audit & Control, we determined that county funding of these 576 contracts represented approximately 51% of the total revenue reported by the contract agencies for these programs (Chart, p. 4). Suffolk County funding, federal aid, state aid and other revenue reported for these contracts were as follows:

<u>Source of Funding</u>	<u>2019 (Actual)</u>	<u>2020 (Estimate)</u>
Suffolk County Funding*	\$ 133,485,856	\$ 148,077,441
State Aid and Grants	6,630,847	7,365,121
Federal Aid and Grants	470,628	713,430
Other Aid and Grants	1,598,451	3,537,414
Medicare/Medicaid	72,228,224	73,480,811
Fund Raising	3,868,077	7,704,825
Other Sources of Revenue	42,418,426	31,103,297
Total Revenues Reported	<u>\$ 260,700,509</u>	<u>\$ 271,982,339</u>

* (Incl. Federal and State Aid Pass Through)

In addition to county funding, agencies reported receiving approximately 3% of their funding directly from federal, state and local grants. The remaining revenue categories represent approximately 46% of the contract agencies' program funding.

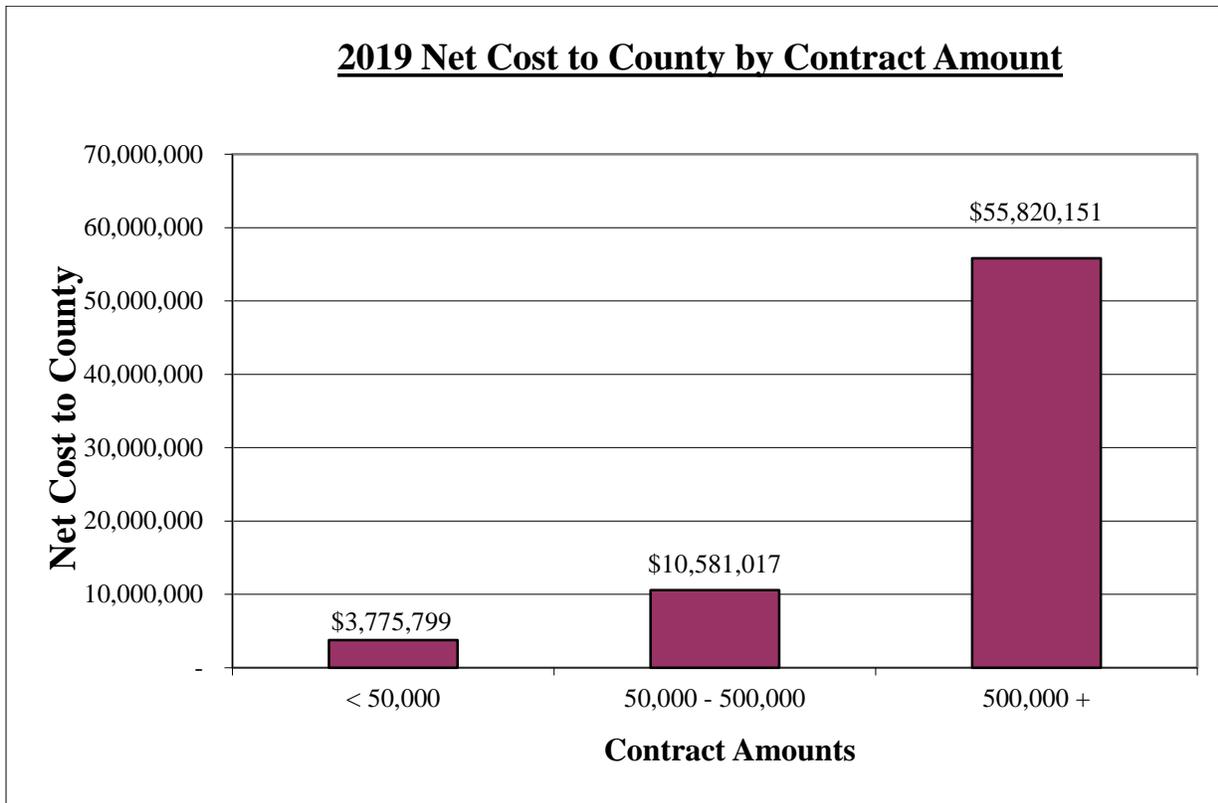
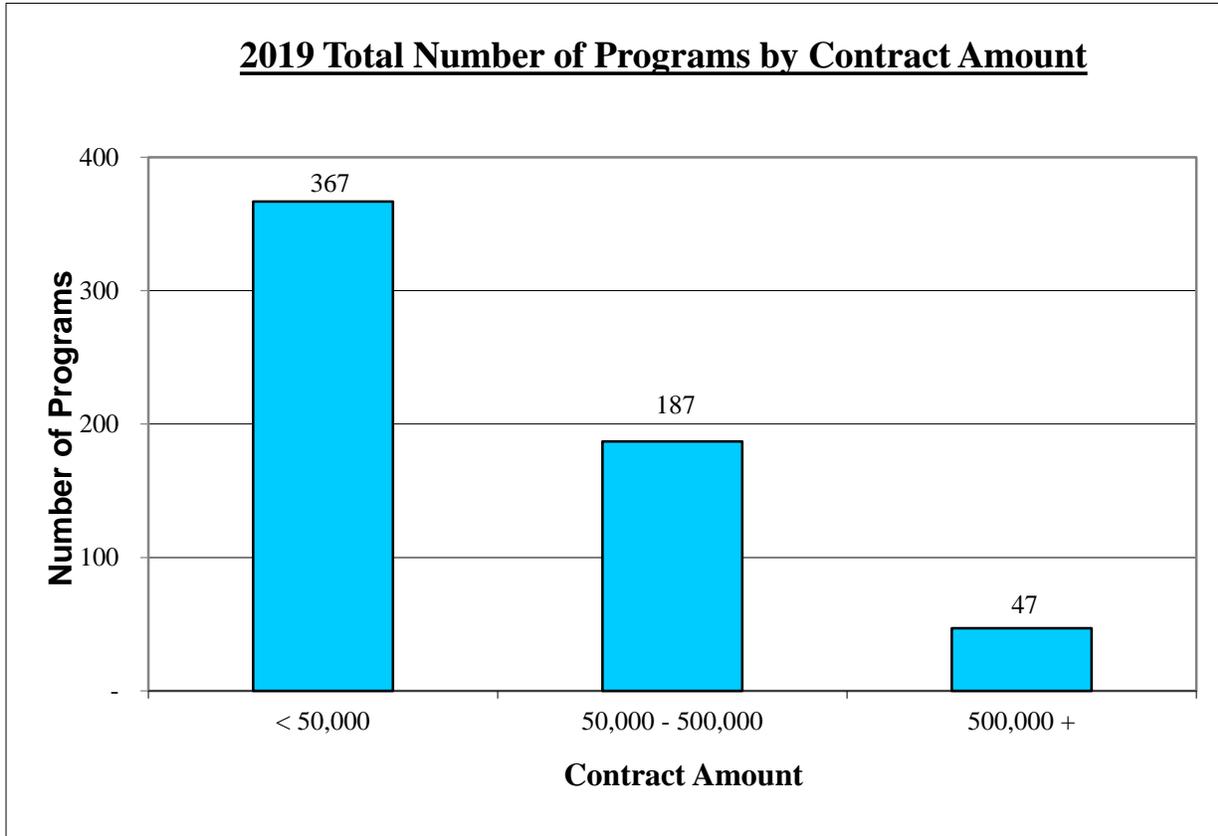
BACKGROUND



Total expenses reported on the 576 Disclosure Forms submitted to the Audit Division were \$262,009,150 for 2019 and \$279,746,630 for 2020.

Our analysis revealed that 367 of the 601 contracts (61%) entered into the Contract Agency database had a total contract budget of less than \$50,000 and a net cost to the County of \$3,775,799. Our analysis further found that 187 of the 601 contracts (31%) had a total contract budget from \$50,000 to \$500,000, with a total net cost to the County of \$10,581,017; and 47 of the 601 contracts (8%) had a total contract budget of \$500,000 or more, with a total net cost to the County of \$55,820,151 (Charts, p. 5).

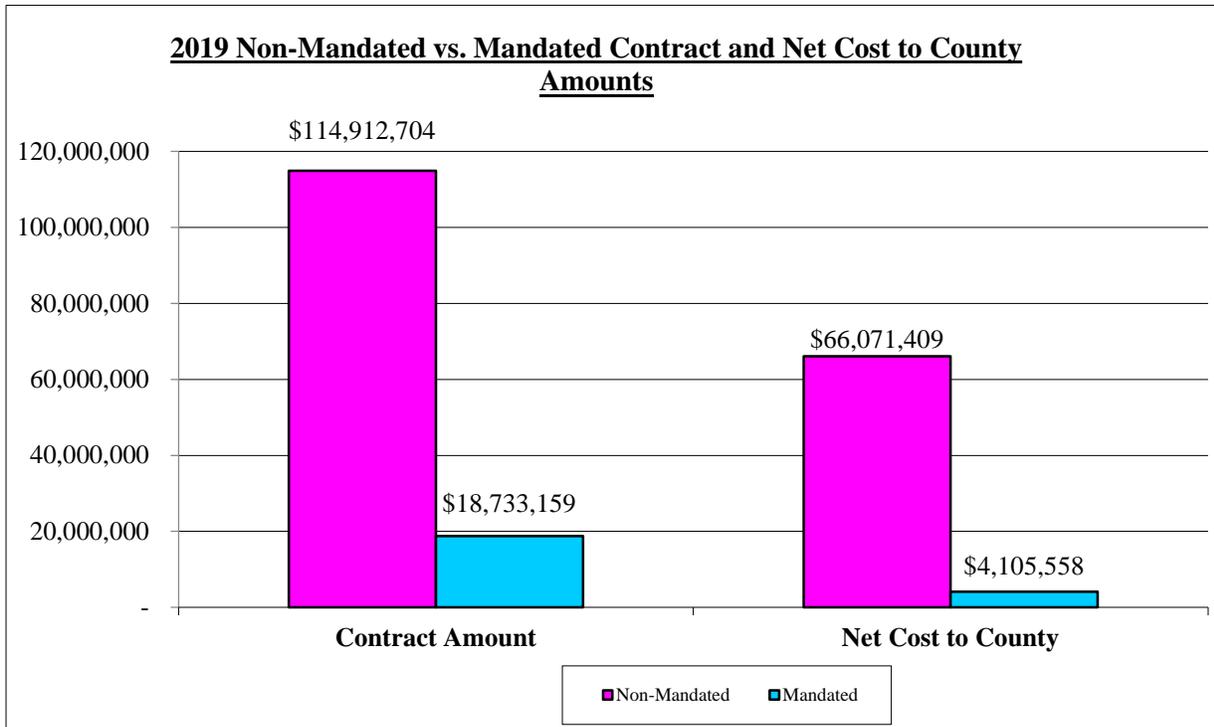
BACKGROUND



RESULTS OF ANALYSES

Our analysis of the contract agency data provided by County departments revealed that the County expends a substantial amount of money on non-mandated programs. Of the 601 contracts entered into our database, we found that 543 contracts were for non-mandated programs and 58 were for mandated programs. As illustrated in Chart 1 below, contract amounts for non-mandated programs during 2019 totaled \$114,912,704 with a net cost to the County of \$66,071,409, while mandated programs totaled \$18,733,159 with a net cost to the County of \$4,105,558.

Chart 1



Although a large percentage of County funding that is spent for non-mandated programs is reimbursed to the County through federal and state aid, the net cost of these programs to the County is still significant and the opportunity may exist to reduce or eliminate funding to non-mandated programs.

All County departments should review the programs they administer and judiciously evaluate the necessity for each of the department's current and future contracts.

Our compilation and analysis revealed that there were 17 contracts that were not evaluated by the responsible County oversight departments (Schedule 1). Section 189-65 (A) of the Suffolk County Code requires that all County departments complete a contract agency evaluation form (CAEF) for every contracted program that is funded from objects 4770 and 4980 in that year's operating budget or for which the department is requesting funding in the following year's operating budget. The departments' failure to complete a CAEF for each

RESULTS OF ANALYSES

of these contracts resulted in the agencies not submitting the required CADF to Audit & Control and information for these contracts not being included in our database.

The responsible County oversight departments should complete a Contract Agency Evaluation Form (CAEF) for each of these contracts and submit a copy of the CAEF to Audit & Control. In addition, the contract agencies will be required to submit a CADF along with all supporting documents to the Comptroller’s Office for review prior to any 2020 funds being released

There were 22 contract agencies (25 contracts) that did not complete and submit the required online CADF to Audit & Control by the September 15th deadline (Schedule 2). Section 189-66 (A and B) of the Suffolk County Administrative Code specifically states, “Each contract agency shall be required to complete and submit an online contract agency disclosure form to the Department of Audit and Control no later than September 15th of each year. Simultaneously with the contract agency’s submission of the online contract agency disclosure form, the contract agency shall also submit, online, its most recent audited financial statements or IRS Form 990, or profit/loss statement and balance sheet for the contract agency's most recent fiscal year and a schedule of all full-time employees and their salaries for the previous calendar year. A contract agency's failure to submit its disclosure form and/or any other required document shall constitute noncompliance. A noncompliant contract agency shall not receive funding for any of its programs in the subsequent year's operating budget. Funding may be restored through a standalone resolution only after all required information has been submitted.” Section 189-68 further states, “The Suffolk County Comptroller is hereby authorized and empowered to withhold monies appropriated for contract agencies that have failed to comply with the provisions of this article or any other County law that is applicable to contract agencies.”

Audit & Control sent notification of the disclosure requirements necessitated by Section 189 of the Suffolk County Administrative Code to every contract agency on June 23, 2020. The agencies were provided a website portal address where they could access the online CADF and were given an individual password needed to access and submit their data. All forms that were received on or before September 15, 2020 were included in the database.

The 25 contracts for which CADFs were not submitted are summarized by department below, and are detailed on Schedule 2. In addition, the **Holbrook Chamber of Commerce** did not comply for three (3) consecutive years and the **Lloyd Harbor Historical Society** did not comply for four (4) consecutive years; therefore, serious consideration should be given to funding these two agencies in the future.

Department*	Number of Contracts	2019 Actual Contract Amount	2020 Estimated Contract Amount	2021 Requested Contract Amount
DSS	1	2,572	4,500	4,500
EDP	17	128,735	159,775	-
PKS	7	28,700	17,745	-
Totals	25	\$ 160,007	\$ 182,020	\$ 4,500

(* See Notes to Schedules, p. 22, Note 2)

RESULTS OF ANALYSES

County funds will not be released to any of the contract agencies identified on Schedule 2 (p. 13) until the agencies have complied with the provisions of Section 189-66 of the Suffolk County Administrative Code. In addition, funds will not be released to any of these agencies for any of its programs in the subsequent year's operating budget until the required information has been submitted to the Department of Audit and Control and a standalone resolution has been executed.

Seven contract agencies reported total administrative expenses that were greater than 20% of reported total agency expenses (Schedule 3). Section 189-41 of the Suffolk County Administrative Code states, "No contract agency, determined by the County Department of Audit and Control to have incurred total administrative expenses greater than 20% of reported total agency expenses in a fiscal year, shall be eligible for funding by the County of Suffolk from County funds, in any subsequent fiscal year, unless such funding is approved by a separate, standalone resolution or procedural motion of the Suffolk County Legislature. Such a resolution will require a two-thirds vote of the full membership of the Legislature for approval."

The 7 contract agencies identified on Schedule 3 (p. 14) are not eligible for any County funding in any subsequent fiscal year unless such funding is approved by a separate, standalone resolution or procedural motion of the Suffolk County Legislature in accordance with Section 189-41 of the Suffolk County Administrative Code.

Our review identified 12 contracts where program revenue reported by a contract agency exceeded program expenses by \$200,000 or more (Schedule 4). Upon analyzing the data, we determined that if reported program revenue was greater than reported program expenses the County could be presented with an opportunity to reduce funding and yet not affect program services. Additionally, if the agencies are receiving revenue from other sources there may be an opportunity for a further reduction of county funding.

The administering County departments should require agencies to submit their most recent financial statement prior to the final negotiation of contracts and should review these financial statements to determine the financial condition of the agencies and to identify alternate funding sources available to the agencies.

Our review identified 28 agencies which reported total Agency revenues in excess of total Agency expenses by \$500,000 or more (Schedule 5).

Similar to the homeless shelter program contracts, a clause should be added to not-for-profit agency contracts which requires that any surplus on the county-funded program be returned to the County.

RESULTS OF ANALYSES

Our review identified 55 contract agencies for which the reported employee salary information (salaries not necessarily charged to the County-funded program) disclosed at least one individual who earned \$150,000 or more per year (Schedule 6). A total of 159 employees of these 55 contract agencies were reported to have earned in excess of \$150,000 or more per year.

The County departments responsible for administering the contracts identified on Schedule 6 (p. 17) should determine if these salaries are being charged under the County contracts they administer and if a disproportionate amount of salary expense is being charged to the County.

Our review identified 31 contracts for which the requested 2021 contract amount was less than \$5,000 (Schedule 7). Section 189-41 of the Suffolk County Administrative Code requires all County contracts with contract agencies to be for an amount of at least \$5,000 unless a lower amount is authorized by a resolution approved by a two-thirds vote of the County Legislature.

Contracts should not be awarded for amounts of less than \$5,000 unless a lower amount is authorized by a resolution approved by a two-thirds vote of the County Legislature as stipulated by Section 189-41 of the Suffolk County Administrative Code. Similar to Local Law 12-2019, the Legislature should consider submitting a local law to suspend the \$5,000 threshold requirement for contract agencies for Fiscal Year 2021.

Our analysis of the data provided by County departments regarding the 2021 (requested) budget disclosed 10 contracts for which the net budgeted cost to the County would be greater than \$500,000 (Schedule 8). These contracts combined represent a net cost to the County of \$17,562,128.

The contracts identified on Schedule 8 (p. 21) should be closely monitored by the administering County departments since they comprise approximately 23% of the net cost to the County for all 2021 contract amounts requested.

CONTRIBUTORS TO REPORT

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SCHEDULES

Schedule 1

Contract Agency Disclosure Review
 Contract Agencies Not Evaluated by County Oversight Departments
 For the 2019/2020 Reporting Period

Dept.	Activity Code Contractor Name		2020	2020	2021	2021
			Adopted Contract Amount	Estimated Contract Amount	Contract Amount Requested	Contract Amount Recommended
EDP	KFI1	Arthur H. Clune Post # 1533 of the American Legion Inc.	\$ 2,500	\$ -	\$ -	\$ -
DSS	KGM1	Child Care Advocacy Center (East End)	-	-	186,500	139,875
EDP	KAT1	Hampton Bays Beautification Association	5,000	-	-	-
EXE	KGP1	Literacy Suffolk, Inc.	-	-	-	15,000
EXE	KG1	Long Island Latino Teachers Association	-	-	-	15,000
DSS	KFF1	Mastics and Shirley Community Emergency Food Center Fou:	4,500	4,500	4,500	3,375
EDP	KFO1	Middle Island Civic Association, Inc.	6,000	-	-	-
EDP	KBA1	PLI	5,000	5,000	-	-
EDP	JJW1	Smithtown Performing Arts Council, Inc.	51,000	51,000	-	-
HSV	KCE1	Southampton Alternatives Prevention	215,036	-	-	-
HSV	AQX2	Southampton Alternative/East End	687,604	-	-	-
DSS	JQD1	Springs Food Pantry	4,500	-	-	-
EXE	KGK1	Suffolk County PAL	-	4,500	-	-
EXE	KGO1	Teatro Yerbabruja	-	-	-	15,000
DSS	KBW1	The Patchogue Neighbors Soup Kitchens, Inc.	4,500	-	-	-
PRO	KDK1	Victims Information Bureau Of Suffolk, Inc.	-	4,575	-	-
EDP	KFR1	Working People United	5,500	5,500	-	-
			<u>\$ 991,140</u>	<u>\$ 75,075</u>	<u>\$ 191,000</u>	<u>\$ 188,250</u>

See Notes to Schedules (p.22)

Schedule 2

Contract Agency Disclosure Review
Noncompliant Agencies
For the 2019/2020 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	2019 Actual Contract Amount	2020 Estimated Contract Amount
32293	GVU1	EDP	Bayport Blue Point Chamber of Commerce, Inc.	\$ 7,000	\$ 7,000
32305	--	EDP	Bridgehampton Chamber Music Festival	5,000	5,000
32330	JLN1	DSS	Church of St. Francis DeSales Outreach	2,572	4,500
33071	KAP1	EDP	Community Association of Greater St. James	5,098	6,000
32343	JGY1	EDP	Copiague Chamber of Commerce	28,000	31,500
34391	KDV1	EDP	Deer Park Community Association	1,860	5,000
32382	HFH1	EDP	East End Special Players, Inc.	5,000	5,000
32385	JYL1	EDP	East Northport Chamber of Commerce	5,275	6,275
34449	KEM1	PKS	Greater Patchogue Foundation	5,000	-
34635	--	EDP	Greater Port Jefferson Arts Council, Inc.	-	5,000
32496	GSZ1	EDP	Greater Port Jefferson Arts Council, Inc.	10,000	10,500
32520	JNZ1	EDP	Holbrook Chamber of Commerce	14,000	13,000
34012	KEC1	PKS	Holbrook Chamber of Commerce	5,000	-
33076	KAW1	EDP	Lake Ronkonkoma Civic Organization	4,425	7,000
32596	JPZ1	PKS	Lloyd Harbor Historical Society	6,000	-
32624	JEY1	EDP	Mastic Beach Property Owners Association	4,590	7,000
34731	KFV1	PKS	Narrow Bay Historical Society	-	2,245
32643	HHJ1	EDP	Nesconset Chamber of Commerce	21,239	27,000
34691	KFQ1	EDP	Northport Chamber of Commerce	-	4,500
32733	ADQ1	PKS	Rocky Point Historical Society	2,700	5,000
33090	KBF1	EDP	Studio Theatre of LI, Inc.	8,000	8,000
33189	--	EDP	Studio Theatre of LI, Inc.	5,000	5,000
33630	KBL1	PKS	Three Village Community Trust	5,000	5,000
32928	JYD1	EDP	William Floyd Community Summit	4,248	7,000
34013	KDX1	PKS	Wilson Ritch Post 432, Inc., American Legion	5,000	5,500
				\$ 160,007	\$ 182,020

See Notes to Schedules (p.22)

Schedule 3

Contract Agency Disclosure Review
Agencies with Administrative Expenses
Greater than 20% of Total Agency Expenses
For the 2019/2020 Reporting Period

Contract Agency	2019 Total Reported Administrative Expenses	2019 Total Reported Agency Expenses	2019 Total Administrative Expenses as a % of Total Agency Expenses
Gallery North, Inc.	242,073	516,343	46.88%
The Butterfly Effect Project	58,305	170,034	34.29%
Assigned Counsel Defender Plan	581,194	2,201,153	26.40%
Sylvester Manor Educational Farm	411,099	1,695,677	24.24%
Maureen's Haven, Inc.	67,942	312,496	21.74%
Smithtown Historical Society	89,572	414,359	21.62%
Southold Historical Society	77,856	363,072	21.44%

See Notes to Schedules (p. 22)

Schedule 4

Contract Agency Disclosure Review
 Contracts with Program Revenue Exceeding Program Expenses
 by at Least \$200,000
 For the 2019/2020 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program Name	2019 Reported Program Revenue	2019 Reported Program Expenses	2019 Reported Program Surplus
32440	JWN1	HSV	Family Service League, Inc.	ACT - CI	\$ 2,006,049	\$1,025,015	\$ 981,034
32425	GUT1	HSV	Family Service League, Inc.	Adult Health Home	4,809,606	4,107,020	702,586
32422	JGG1	HSV	Family Service League, Inc.	ACT West	1,711,588	1,010,034	701,554
32658	JQH1	HSV	Outreach Development Corporation	Chemical Abuse Treatment	2,389,668	1,695,061	694,607
32703	JYB1	HSV	WellLife Network Inc.	Substance Abuse Services	3,536,771	3,025,014	511,757
32475	AHM1	HSV	Federation of Organizations	ICM Service Dollars and ACM	484,295	158,710	325,585
32626	HYN1	DSS	Maureen's Haven, Inc.	Maureen's Haven Program	354,601	34,285	320,316
32738	HWA1	DSS	Sag Harbor Community Food Pantry, Inc.	Commodities Distribution	430,818	114,457	316,361
32545	JGV1	EDP	Huntington Township Chamber of Commerce, Inc.	Legislative Cultural Omnibus Grant	430,468	131,140	299,328
32417	GPJ1	HSV	Family Service League, Inc.	Childrens Health Homes	1,907,021	1,670,784	236,237
32690	--	EDP	Performing Arts Center of Suffolk County, Inc	Cultural Arts Program	579,467	343,852	235,615
32436	GPK1	HSV	Family Service League, Inc.	ACT East	1,260,548	1,034,794	225,754

See Notes to Schedules (p. 22)

Schedule 5

Contract Agency Disclosure Review
Agencies with Total Revenues Exceeding Total Expenses
by at Least \$500,000
For the 2019/2020 Reporting Period

Contractor Name	2019 Reported Agency Revenue	2019 Reported Agency Expenses	2019 Reported Agency Surplus
Research Foundation for the State University of New York	\$ 1,024,798,467	\$ 962,404,229	\$ 62,394,238
Good Samaritan Hospital Medical Center	808,213,000	774,780,000	33,433,000
Sag Harbor Cinema Arts Center	14,776,091	266,019	14,510,072
Hudson River HealthCare, Inc. (Overall - All HC's)	366,574,398	353,505,774	13,068,624
Phoenix Houses of Long Island, Inc.	35,062,640	25,752,189	9,310,451
Concern for Independent Living	45,943,668	39,762,842	6,180,826
Byrd Hoffman Watermill Foundation	10,000,177	4,338,968	5,661,209
Samaritan Daytop Village of Suffolk County	196,050,088	191,080,046	4,970,042
John T. Mather Memorial Hospital	382,546,840	378,741,301	3,805,539
Catholic Charities of the Diocese of Rockville Centre	39,341,027	36,007,410	3,333,617
New Horizons Counseling Center, Inc.	48,979,829	45,686,206	3,293,623
Family and Children's Association	21,672,501	18,826,191	2,846,310
Association for Mental Health and Wellness	17,363,883	14,871,539	2,492,344
Outreach Development Corporation	25,053,872	22,736,835	2,317,037
Parrish Art Museum	7,034,759	5,118,861	1,915,898
Hamlet Rehabilitation & Health Care@ Nesconset	37,145,771	35,693,975	1,451,796
Shelter Island Historical Society	1,631,264	364,772	1,266,492
United Veteran's Beacon House, Inc.	9,290,001	8,034,061	1,255,940
Family Service League, Inc.	55,353,639	54,124,783	1,228,856
Northport Historical Society	1,358,973	198,989	1,159,984
Island Harvest	24,238,648	23,192,743	1,045,905
Long Island Community Hospital	272,157,632	271,468,278	689,354
WellLife Network, Inc.	115,304,908	114,680,819	624,089
Legal Aid Society of Suffolk County, Inc.	24,655,506	24,031,896	623,610
YMCA of Long Island	39,800,687	39,185,428	615,259
Long Island Cares, Inc.	21,741,915	21,184,405	557,510
Long Island Gay and Lesbian Youth, Inc.	5,402,263	4,850,076	552,187
Central Nassau Guidance & Counseling Services, Inc.	30,199,183	29,682,136	517,047

See Notes to Schedules (p. 22)

Schedule 6

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2019/2020 Reporting Period

Contractor Name	Title	2019 Reported Salary
Assigned Counsel Defender Plan	Administrator	\$ 150,000
Association for Mental Health and Wellness	Chief Executive Officer	185,000
Bay Street Theater Festival, Inc.	Executive Director	169,757
Board of Cooperative Education Services	Principal	246,489
Board of Cooperative Education Services	Chief Operating Officer	242,072
Board of Cooperative Education Services	Associate Superintendent for Management Services	232,555
Board of Cooperative Education Services	Associate Superintendent for Educational Services	211,899
Board of Cooperative Education Services	Assistant Superintendent for Human Resources	206,908
Byrd Hoffman Watermill Foundation	Watermill Center Director	153,000
Catholic Charities of the Diocese of Rockville Centre	Chief Executive Officer	328,816
Catholic Charities of the Diocese of Rockville Centre	Medical Director	225,577
Catholic Charities of the Diocese of Rockville Centre	Chief Financial Officer	205,605
Catholic Charities of the Diocese of Rockville Centre	Chief Operating Officer	202,691
Catholic Charities of the Diocese of Rockville Centre	Director of Housing / Legal Affairs	155,491
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	299,096
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	260,521
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	256,641
Central Nassau Guidance & Counseling Services, Inc.	Chief Executive Officer	185,341
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	156,844
Concern for Independent Living	Executive Director	368,484
Concern for Independent Living	Chief Operating Officer	275,421
Cornell Cooperative Extension of Suffolk County	Executive Director	160,000
EAC, Inc.	President & CEO	275,215
EAC, Inc.	Vice President of Operations	181,315
Easterseals New York, Inc.	Psychologist	536,429
Easterseals New York, Inc.	Psychologist	531,556
Easterseals New York, Inc.	Psychologist	450,000
Easterseals New York, Inc.	Psychologist	317,234
Easterseals New York, Inc.	Psychologist	299,030
Economic Opportunity Council of Suffolk, Inc.	Chief Executive Officer	534,826
Economic Opportunity Council of Suffolk, Inc.	Chief Financial Officer	257,220
Family and Children's Association	President & CEO	302,411
Family and Children's Association	Vice President & Chief Operating Officer	167,559
Family and Children's Association	Vice President & Chief Financial Officer	152,305
Family Residences & Essential Enterprises, Inc.	President	378,419
Family Residences & Essential Enterprises, Inc.	Chief Executive Officer	349,962
Family Residences & Essential Enterprises, Inc.	Chief Financial Officer	239,698
Family Residences & Essential Enterprises, Inc.	Chief Legal Officer	196,963
Family Residences & Essential Enterprises, Inc.	Chief Program Officer	174,001
Family Service League, Inc.	Chief Executive Officer	338,084
Family Service League, Inc.	Chief Accounting Officer	284,300
Family Service League, Inc.	Psychiatrist	238,936
Family Service League, Inc.	Chief Financial Officer	238,631
Family Service League, Inc.	Psychiatrist	238,072
Federation of Organizations	Chief Executive Officer	311,820
Federation of Organizations	Psychiatrist	304,058
Federation of Organizations	Psychiatrist	303,684
Federation of Organizations	Chief Operating Officer	274,803
Federation of Organizations	Chief Financial Officer	240,885
Girl Scouts of Suffolk County, Inc.	President & Chief Executive Officer	229,658
Girl Scouts of Suffolk County, Inc.	Director of Finance	195,362
Good Samaritan Hospital Medical Center	Physician	2,321,489
Good Samaritan Hospital Medical Center	Physician	931,734
Good Samaritan Hospital Medical Center	Physician	923,504
Good Samaritan Hospital Medical Center	Physician	862,702
Good Samaritan Hospital Medical Center	Physician	805,351

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2019/2020 Reporting Period

Contractor Name	Title	2019 Reported Salary
Guild Hall of East Hampton, Inc.	Executive Director	190,000
Hamlet Rehabilitation and Health Care Center at Nesconset	Administrator	203,772
Hamlet Rehabilitation and Health Care Center at Nesconset	Director of Nursing	158,273
Hamptons International Film Festival	Executive Director	177,000
Heckscher Museum	Executive Director	172,000
Hope for Youth, Inc.	Executive Director & CEO	181,910
Hudson River HealthCare, Inc.	President	2,063,533
Hudson River HealthCare, Inc.	Chief Executive Officer	1,264,397
Hudson River HealthCare, Inc.	Chief Financial Officer	668,069
Hudson River HealthCare, Inc.	Regional Chief Financial Officer	588,677
Hudson River HealthCare, Inc.	Regional Medical Director	495,680
Independent Group Home Living Program, Inc.	Chief Executive Officer	366,080
Independent Group Home Living Program, Inc.	Chief Financial Officer	231,792
Independent Group Home Living Program, Inc.	Executive Director	211,200
Independent Group Home Living Program, Inc.	Chief Information Officer	178,330
Island Harvest	President & CEO	230,710
John T. Mather Memorial Hospital	President	863,533
John T. Mather Memorial Hospital	Director of Interventional Rad	601,804
John T. Mather Memorial Hospital	Chief Medical Officer	519,129
John T. Mather Memorial Hospital	SVP Finance & CFO	475,837
John T. Mather Memorial Hospital	Chief Nursing Officer	323,037
Legal Aid Society of Suffolk County	Attorney in Charge	212,119
Long Island Cares, Inc.	Chief Executive Officer	196,144
Long Island Community Hospital/BMHMC	President & CEO	911,715
Long Island Community Hospital/BMHMC	Vice President, Chief Financial Officer	518,064
Long Island Community Hospital/BMHMC	Vice President, Chief Medical Officer	473,124
Long Island Community Hospital/BMHMC	Vice President, Chief Operating Officer	320,215
Long Island Community Hospital/BMHMC	Vice President, Chief Nursing Officer	313,937
Long Island Council on Alcoholism and Drug Dependence (LICADD)	Executive Director	155,000
Long Island Gay and Lesbian Youth, Inc.	Chief Executive Officer	200,000
Long Island Gay and Lesbian Youth, Inc.	Chief Operating Officer	152,225
Long Island Museum of American Art, History & Carriages	Executive Director	162,913
Long Island Regional Planning Council	Executive Director	183,855
LongHouse Reserve	Executive Director	220,646
Maryhaven Center of Hope, Inc.	President & CEO	450,923
Maryhaven Center of Hope, Inc.	Chief Accounting Officer	227,111
Maryhaven Center of Hope, Inc.	Vice President of Finance	201,181
Maryhaven Center of Hope, Inc.	Executive Division Director	188,750
Maryhaven Center of Hope, Inc.	Physician, MD	187,405
Nassau/Suffolk Law Services Committee, Inc.	Executive Director	179,539
Nassau-Suffolk Hospital Council	President & CEO	465,878
Nassau-Suffolk Hospital Council	Chief Operating Officer	211,416
Nassau-Suffolk Hospital Council	Chief Financial Officer	161,374
New Horizons Counseling Center, Inc.	Chief Executive Officer	596,130
New Horizons Counseling Center, Inc.	Chief Clinical Officer	332,031
New Horizons Counseling Center, Inc.	Chief Administrative Officer	329,207
New Horizons Counseling Center, Inc.	Director of Finance	225,907
New Horizons Counseling Center, Inc.	Psychiatrist	194,615
Options for Community Living, Inc.	Executive Director	245,118
Options for Community Living, Inc.	Director, Financial Services	154,698
Options for Community Living, Inc.	Director, ATC Services	152,526
Options for Community Living, Inc.	Director, SPL Program	152,526
Outreach Development Corporation	Project Manager	597,355
Outreach Development Corporation	Executive Vice President, COO	506,105
Outreach Development Corporation	President & CEO	279,185
Outreach Development Corporation	Vice President, Chief Administrative Officer	250,720
Outreach Development Corporation	Vice President Finance & CFO	237,027

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2019/2020 Reporting Period

Contractor Name	Title	2019 Reported Salary
Parrish Art Museum	Director	253,750
Parrish Art Museum	Chief Financial Officer	168,000
Parrish Art Museum	Deputy Director	162,225
Phoenix Houses of Long Island, Inc.	President (Former)	350,360
Phoenix Houses of Long Island, Inc.	President & CEO	236,058
Phoenix Houses of Long Island, Inc.	President (Former)	233,837
Phoenix Houses of Long Island, Inc.	Medical Director	204,028
Phoenix Houses of Long Island, Inc.	Controller (Former)	153,532
Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	Director	384,370
Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	Assistant Vice President	288,615
Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	Assistant Vice President	271,070
Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	Project Administrative Officer	224,705
Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	Principal Med Practice Plan Ad	223,459
Retreat, Inc.	Executive Director	177,212
Samaritan Daytop Village of Suffolk County	Physician	235,000
Samaritan Daytop Village of Suffolk County	President & CEO	232,517
Samaritan Daytop Village of Suffolk County	Physician	212,728
Samaritan Daytop Village of Suffolk County	Chief Information Officer	212,577
Samaritan Daytop Village of Suffolk County	Chief Financial Officer	211,341
SCO Family of Services, Inc.	President & CEO	309,225
SCO Family of Services, Inc.	Psychiatrist	292,639
SCO Family of Services, Inc.	Executive VP Finance & Admin.	247,589
SCO Family of Services, Inc.	Executive VP Comm Health Systems	224,052
SCO Family of Services, Inc.	Chief Legal Counsel	209,980
SCOA dba Southampton Arts Center	Executive Director	191,500
Suffolk County Boy Scouts	Chief Executive Officer	171,989
Suffolk County Special Olympics	Interim President & CEO	210,690
Suffolk County Special Olympics	Executive VP & Chief Operating Officer	168,189
The Elija Farm, Inc.	Chief Executive Officer	173,040
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	258,192
Touro College - Jacob D. Fuchsberg Law Center	Associate Dean & Professor of Law	238,488
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	219,770
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	209,373
Touro College - Jacob D. Fuchsberg Law Center	Associate Dean & Professor of Law	204,872
WellLife Network Inc,	Chief Executive Officer	425,000
WellLife Network Inc,	Psychiatrist	263,409
WellLife Network Inc,	Chief Financial Officer	246,192
WellLife Network Inc,	Psychiatrist	237,120
WellLife Network Inc,	Vice President	213,917
Westhampton Beach Performing Arts Center, Inc.	Former Executive Director	175,000
YMCA of Long Island	President & CEO	383,193
YMCA of Long Island	Sr. VP & Chief Operating Officer	276,774
YMCA of Long Island	Vice President & Chief Financial Officer	207,727
YMCA of Long Island	Executive Director	207,653
YMCA of Long Island	Executive Director	192,702

See Notes to Schedules (p. 22)

Schedule 7

Contract Agency Disclosure Review
 Requested Contract Amounts
 Less than \$5,000
 For the 2019/2020 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program	2021 Contract Amount Requested	2021 Net Cost to County Requested
34889	EXE	KDQ1	Family Service League, Inc.	Senior Net	\$ 4,914	\$ 4,914
32705	HSV	JXW1	WellLife Network, Inc.	Case Management Training	4,544	-
32284	DSS	JLF1	Babylon Interfaith Clergy Cluster	Commodity Distribution	4,500	4,500
32285	DSS	JLG1	Babylon Rotary Foundation, Inc.	Commodities Distribution	4,500	4,500
32329	DSS	JZF1	Christian Life Center Church	Christian Life Center Church	4,500	4,500
32330	DSS	JLN1	Church of St. Francis DeSales Outreach	Commodities Distribution	4,500	4,500
32335	DSS	HLL1	Community Action of Southold Town, Inc. (Cast)	Commodities Distribution	4,500	4,500
32384	DSS	JLH1	East Hampton Food Pantry	Commodity Distribution	4,500	4,500
32432	DSS	HMA1	Family Service League, Inc.	Huntington Interfaith Homeless Initiative	4,500	4,500
32555	DSS	JTU1	Islip Food for Hope, Inc	Commodities Distribution	4,500	4,500
34049	DSS	HOR1	Our Lady of Lourdes Parish Outreach	Commodities Distribution	4,500	4,500
32700	DSS	JRP1	Pronto of Long Island, Inc.	Commodities Distribution	4,500	4,500
32734	DSS	JRM1	Roman Catholic Church of St. James - Our Daily Bread	Commodities Distribution	4,500	4,500
32738	DSS	HWA1	Sag Harbor Community Food Pantry, Inc.	Commodities Distribution	4,500	4,500
32749	DSS	JLR1	SEPA Mujer	Services for Advancement of Woman	4,500	4,500
32770	DSS	KGA1	Springs Food Pantry, Inc. (fka Springs Community Church Food Pantry)	Commodities Distribution	4,500	4,500
32771	DSS	JBS1	St. Elizabeth's Roman Catholic Church Parish Outreach	Commodities Distribution	4,500	4,500
32774	DSS	HPI1	St. John the Evangelist Food Pantry	Commodities Distribution	4,500	4,500
32776	DSS	JBR1	St. Peter's Evangelical Lutheran Church	Commodities Distribution	4,500	4,500
32777	DSS	JLQ1	St. Sylvester Parish Outreach	Commodities Distribution	4,500	4,500
32805	DSS	HTC1	The Chestene M. Coverdale Food Pantry, Inc.	Commodities Distribution	4,500	4,500
32891	DSS	JSM1	United Methodist Church of Lake Ronkokoma - Loaves and Fishes	Commodities Distribution	4,500	4,500
32922	DSS	JZG1	Welcome Friends of Greater Port Jefferson, Inc.	Commodities Distribution	4,500	4,500
34331	EXE	GZZ1	Central Islip Civic Council	Youth Program	4,500	4,500
32398	EXE	JTX1	Environmental Centers Setauket/Smithtown	Youth Program	4,500	4,500
33809	EXE	JTZ1	Junior Welfare League	Youth Program	4,500	4,500
32572	EXE	HXI1	Kevin Williams Memorial Foundation	Youth Program	4,500	4,500
34509	EXE	HGO1	St. Hugh's Outreach	Outreach	4,500	4,500
34610	EXE	KFH1	Suffolk County Police Athletic League, Inc.	PAL Brentwood Boxing	4,500	4,500
32522	PRO		Hope for Youth, Inc.	PINS Diversion - Counseling	2,000	2,000
32797	EXE		Suffolk Y Jewish Community Center, Inc.	IIIB Body, Mind & Spirit	1,750	1,750

See Notes to Schedules (p. 22)

Schedule 8

Contract Agency Disclosure Review
Requested Contract Amounts
with a Net Cost to County Greater than \$500,000
For the 2019/2020 Reporting Period

Control Number	Dept.	Activity Code	Contractor Name	2021 Contract Amount Requested	2021 Net Cost to County Requested
34129	HSV		Hudson River HealthCare, Inc. (Overall - All HC's)	\$ 12,000,000	\$ 10,320,000
32917	FRE		Vocational Extension and Education Board	2,088,763	2,088,763
32413	HSV	JUH1	Family Service League, Inc.	986,614	986,614
32661	POL	JQU1	Parents for Megan's Law	768,101	768,101
32318	HSV	AET3	Catholic Charities of the Diocese of Rockville Centre	694,561	694,561
32523	PRO	HUA1	Hope for Youth, Inc.	1,158,501	590,836
32350	EDP	HSI1	Cornell Cooperative Extension of Suffolk County	547,739	547,739
32419	HSV	AGW1	Family Service League, Inc.	1,043,961	533,844
32357	EDP	HSD1	Cornell Cooperative Extension of Suffolk County	521,294	521,294
32703	HSV	JYB1	WellLife Network Inc.	898,286	510,376
				<u>\$ 20,707,820</u>	<u>\$ 17,562,128</u>

See Notes to Schedules (p. 22)

NOTES TO THE SCHEDULES

- (1) Basis of compilation, analysis and reporting: We compiled the Contract Agency Disclosure Form data in an Excel database. Attempts were made, whenever possible, to correct data which was obviously incorrectly reported; however, since this information was reported directly by the contract agencies and oversight departments and was not subject to verification or audit, we do not attest to the reliability of the reported data.
- (2) The following abbreviations were used for various County departments in our schedules: DPW – Department of Public Works; DSS – Department of Social Services; EDP – Economic Development and Planning; EXE – County Executive; FRE – Fire, Rescue & Emergency Services; HSV – Department of Health Services; LAB – Labor; LAS – Legal Aid Society; LAW – Law; PKS – Department of Parks and Recreation; POL – Police; PRO – Department of Probation.
- (3) Data received from for-profit contract agencies was included in the database, but was not reported on Schedules 3 through 6 due to confidentiality reasons.

APPENDIX A: ANALYSES SCOPE AND METHODOLOGY

- Designed an online Contract Agency Disclosure Form (CADF) and created an Excel database that summarized the information provided by each contract agency.
- Printed and mailed 314 letters to contract agencies responsible for receiving 601 contracts funded by the County.
- Performed various analyses of the 576 CADFs that were submitted to Audit & Control to determine the accuracy and reliability of the data received from the contract agencies.
- Adjusted data recorded in the Excel database to reflect any changes that could be accurately verified through direct contact with contract agencies or through other means. It should be noted however, that due to the high volume of data exceptions and the time constraints imposed as a result of budgetary deadlines, we could not assure the reliability of the data provided by the contract agencies.