



Division of Criminal Justice Services

SFY 2018-2019 Crimes Against Revenue Program (CARP) **REQUEST FOR PROPOSALS (RFP)**

KEY DATES AND NOTICES:

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| Release Date of RFP | Tuesday, July 31, 2018 |
| Submission Deadline: | Thursday, August 30, 2018, 12 PM |
| Estimated Total Program Funding: | \$13.5 million |
| Deadline for Final Submission of Questions Regarding this RFP: | Thursday, August 9, 2018, 12 PM |
| Response to Questions Regarding this RFP Posted: | On or about Thursday, August 16, 2018 |
| Notification of Award(s): | On or about Thursday, October 11, 2018 |
| Anticipated Contract Start Date: | January 1, 2019 |

1. Proposals must be received by the submission deadline on-line via the DCJS Grants Management System (GMS). **Applicants who are not registered to access GMS will need to obtain user access to respond to this Solicitation.** (See Appendix: *DCJS Grants Management System (GMS) Instructions and Helpful Hints.*)
2. Questions regarding this RFP must be emailed to dcjsfunding@dcjs.ny.gov. Responses to the questions will be posted on the DCJS website at <http://www.criminaljustice.ny.gov/ofpa/index.htm> on or about date indicated above. If the applicant has any general questions such as, "Did DCJS receive my e-mail?" please call (518) 457-9787. Please note that DCJS cannot answer substantive questions concerning this solicitation in any manner other than the e-mail method.
3. Applicants will be advised of award decisions via a letter of notification, which will be emailed to the address provided by applicant in GMS. Where applicable, applicants not receiving an award will receive notification via email and by U.S. Postal Service mail. A debriefing is available to any entity that submitted a proposal or application in response to this solicitation who is not successful in receiving an award. (See Section VI: Notification of Awards.)
4. Unless otherwise modified by DCJS, the contract period for this grant opportunity will be January 1, 2019 through December 31, 2019. Two subsequent annual renewal options will be awarded, contingent upon available budget appropriations, satisfactory program performance, and adherence to contractual terms and conditions.
5. This is a competitive process.

SFY 2018-2019 Crimes Against Revenue Program (CARP) Request for Proposals (RFP)

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APPENDICES:

- DCJS Grants Management System (GMS) Instructions and Helpful Hints
- Budget Detail Worksheet and Narrative Guide
- Allowable Revenue Sources for Crimes Against Revenue
- 2014-2017 CARP Average Return on Investment (ROI) Summarization
- Crimes Against Revenue Standard Work Plan

ATTACHMENTS:

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|-------------------|---|---|
| <i>Attachment</i> | 1 | Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney's Office |
| <i>Attachment</i> | 2 | Crimes Against Revenue Certification |
| <i>Attachment</i> | 3 | 2016-2018 CARP Metric Summary Worksheet |

I. INTRODUCTION

The New York State Division of Criminal Justice Services (DCJS) seeks proposals to fund the Crimes Against Revenue Program (CARP). Subject to available appropriation, approximately \$13.5 million is expected to be available for awards.

The CARP goal is to combat financial crimes that deprive New York State of tax and certain other financial obligations rightfully owed to the State. CARP grants support local investigation and prosecution efforts to recover evaded State revenue and do so in a manner that deters non-compliance with State law. (See Appendix: *Allowable Revenue Sources for Crimes Against Revenue* for general types of credited revenue-related offenses.)

DCJS is committed to providing programs that improve the effectiveness of New York's justice system. Proposals will be rated in accordance with these RFP requirements and selected for funding consistent with the best interest of the state. Applicants are encouraged to demonstrate in their response to this solicitation how their proposal supports New York's commitment to public safety.

DCJS enhances public safety by providing resources and services that inform decision making and improve the quality of the criminal justice system. DCJS is a multi-function criminal justice support agency with a variety of responsibilities, including collection and analysis of statewide crime data; operation of the DNA databank and criminal fingerprint files; administration of federal and state criminal justice funds; identifying and funding programs that reduce crime, recidivism, and victimization. Additionally, DCJS administers the state's Sex Offender Registry. DCJS conducts research on critical criminal justice issues and provides training, legal guidance and regulation to the State's law enforcement, community corrections and prosecution communities.

II. FUNDING, APPLICANT ELIGIBILITY AND CONTRACT TERM

A. Funding

Funding under this grant program may be awarded for the continuation of projects funded by existing CARP grants. Continuation funding of existing CARP grants is not guaranteed. An existing grant may be continued if sufficient data is presented to demonstrate that it is operating effectively, and a new proposal is submitted meeting all of the RFP requirements.

Approximately \$13.5 million will be made available to potentially support the continuation of existing CARP projects. All funding must support program efforts that will be accomplished during the contract period. Funding under this program must supplement, not supplant, non-grant funds that would otherwise be available for expenditure on the programs proposed.

B. Applicant Eligibility

Eligible applicants include all current CARP grantees that have received continuous CARP funding for four complete and continuous calendar years (calendar years 2014-2017) as of December 31, 2017, and also have a demonstrated return on investment (ROI) average of at least 50% based on the three highest ROI rates for calendar years 2014-2017. (See Appendix: *2014-2017 CARP Average Return on Investment (ROI) Summarization* for a list of eligible applicants.)

Additionally, current CARP grantees who have not received funding for four complete and continuous calendar years as of December 31, 2017, are also eligible to apply for this funding.

C. Contract Term

Grant award agreements, unless otherwise modified by DCJS, will be for a term of one year effective January 1, 2019 to December 31, 2019, with two optional renewal periods. DCJS reserves the right to renew, contingent upon available appropriations, based upon satisfactory performance (as described below) and adherence to contractual terms and conditions.

Whether the option to renew the grant award is exercised shall be based upon an annual assessment of grantee performance, with consideration given to the relative revenue generation of each program and the return on investment performance against prior year grants as significant evaluation factors. For all CARP grantees that have received continuous CARP funding for four complete and continuous calendar years as of the date of renewal, an ROI average of 75% based on the three highest ROI rates for the four previous calendar years will create a rebuttable presumption of sufficient grantee performance to merit renewal of the grant award. Conversely, an ROI average of less than 75% will create a rebuttable presumption of insufficient grantee performance to merit renewal of the grant award.

III. PROGRAM DESCRIPTION

A. Program Goal

The goal of this program is to combat financial crimes that deprive New York State of tax and certain other financial obligations rightfully owed to the State in a manner that deters non-compliance with State law. Funding provided under this grant program shall be used to generate revenue owed to the State through effective investigation and prosecution efforts.

B. Program Parameters

When answering RFP Questions 1-4, applicants must describe their plan to investigate and prosecute crimes against revenue. Applicants should detail ways that they will

prosecute revenue-related crimes, as well as the applicant's ability to effectively generate revenue related to such crimes.

Each successful applicant will be required to both a) agree to a standard work plan (see Appendix: *Crimes Against Revenue Standard Work Plan*) and b) submit a signed, standardized Memorandum of Understanding (MOU) with the New York State Department of Taxation and Finance (DTF) prior to execution of the contract. (See Attachment 1: *Memorandum of Understanding Between the New York State Department of Taxation and Finance and the County District Attorney's Office.*)

In addition, awardees must submit an annual certification to DCJS attesting that all personnel supported by this grant will work on CARP activities for the percentage of time that is commensurate with the percentage of their salary that is budgeted within the CARP contract. (See Attachment 2: *Crimes Against Revenue Program Certification.*)

Awards will be made based on:

- The quality and completeness of a prosecution plan set forth in answers to RFP Questions 1-4;
- Demonstrated need;
- Demonstrated use of dedicated staff;
- Assessment of revenue reported to the New York State Department of Taxation (DTF) and Finance and recorded in grantee's Return on Investment (see Appendix: *2014-2017 CARP Average Return on Investment (ROI) Summarization*);
- Evaluation of prior program performance;
- All of the factors relevant to the current contract including grantee compliance with the DTF MOU; and
- Other factors deemed relevant by DCJS and DTF.

Note: Continued funding is not guaranteed beyond the initial contract term for any subsequent renewal. Contract renewals will be made considering the manner in which the grantee develops and prosecutes CARP cases, as well as the relative revenue generation of each program and the return on investment performance against prior year grants as significant evaluation factors. (See Section II.C: Contract Term.)

IV. EVALUATION AND SELECTION OF APPLICATIONS

Tier I Evaluation – Threshold Pass/Fail

The Tier I Evaluation assesses whether proposals satisfy minimum “pass/fail” criteria for funding. All proposals will be initially screened by DCJS reviewers to determine their completeness using the following criteria:

- Proposal is complete and was received by the published deadline; and
- Applicant is eligible as defined by this solicitation.

The submitted proposals shall include:

- Answers to all questions as presented, including subsections and questions that have no point value;
- Budget detail and justification provided in GMS itemizing operating expenses in support of the program;
- Completed program work plan, according to instructions provided; and
- All attachments and required documents. (See checklist at the end of this document.)

Tier I Evaluation criteria will receive pass/fail ratings. Any proposal that does not meet each of these conditions may be subject to disqualification from further review. DCJS may, at their discretion, request additional information from an applicant as deemed necessary.

Tier II Evaluation – Evaluation and Scoring

DCJS and DTF staff reviewers will evaluate proposals that successfully pass the Tier I Evaluation. A standard rating tool will be used to score responses to questions provided in the proposal. (See Section V: Request for Proposal Questions for additional information.) The maximum proposal score will be 100 points. Each response will be scored and all scores will be totaled, resulting in an overall score. Applicants must attain a minimum proposal score of 70 points to be eligible for funding. The final score will be determined by averaging Team Reviewers' overall scores for each proposal. Also, in the event of a substantial scoring disparity of total available points, an additional reviewer may rate the affected proposals and the average of all the scores will determine the final average score of the proposal. In the event of a tie score among applicants, an additional reviewer will rate the affected proposals and the average of the scores will represent the final score. DCJS may, at their discretion, request additional information from an applicant as deemed necessary.

Tier III Evaluation

The Tier III Evaluation assessments will be conducted by designated DCJS executive staff. During the Tier III Evaluation, applicants shall be selected for funding and award amounts will be determined considering some or all of the following: Tier II Evaluation scoring and comments, strategic priorities, available funding and best overall value to New York State.

The DCJS Executive Deputy Commissioner or his or her designee, in collaboration with the NYS Department of Taxation and Finance (DTF), will make final decisions regarding approval and individual award amounts based on the quality of each submission, the recommendations of the reviewers, strategic priorities, and the criteria set forth in this solicitation.

Final award decisions will be made by DCJS, in collaboration with DTF, in accordance with the best interests of the State. Nothing herein requires DCJS to approve funding for any applicant.

V. REQUEST FOR PROPOSAL QUESTIONS

Applicants must respond to the questions below within the DCJS Grants Management System (GMS), as instructed. **GMS instructions are located as an Appendix to this solicitation.** Please prepare prospective responses in a Microsoft Word Document using Arial, 11-point font and 1.5 line spacing.

Responses should then be copied and pasted to GMS under the *Questions* module “tab” of the application. Applicants are also required to attach the Microsoft Word document with responses to these questions using the *Attachments* module on GMS. The maximum number of pages allowed for each question is indicated.

Responses to the following questions will be scored and are the basis for Tier II Evaluation funding recommendations. Note: The aggregate scoring value assigned to all questions equals a total possible score of 100 points. Applicants must attain a minimum proposal score of 70 points to be eligible for funding. All questions, including sub-sections and those which have no point value, must be answered.

A. Request for Proposal Questions for Current Grantee Applicants with Demonstrated ROI

Note: The questions in this section apply to eligible applicants with ROI rates for calendar years 2014-2017. This includes the following counties: Albany, Bronx, Erie, Kings, Monroe, Nassau, Niagara, New York, Oneida, Onondaga, Queens, Richmond, Rockland, Schenectady, Suffolk, Ulster, Warren, and Westchester.

Questions 1 – 4: Prosecution Plan Questions (50 points total)

Prosecutorial offices applying for funding must describe, in their answers to questions 1 – 4, a plan which supports the request for funding in their proposal. Answers should reflect the objectives, tasks, and performance measures to be undertaken as a component of the applicant’s CARP strategy. The initiative may also address proposed investigation and prosecution of non-tax revenue crimes and may include provisions for working with state agencies other than DTF, such as the Department of Labor and the Workers’ Compensation Board.

Answers may include additional information reflecting the current effectiveness of efforts to investigate or prosecute crimes against revenue. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote public awareness regarding criminal prosecutions through the use of press releases and resulting news coverage.

Question #1. Describe the proposed project strategy to continue or enhance the investigation and prosecution of revenue-related cases and to increase the generation of State revenue related to these offenses. **(15 points) Not to exceed 5 pages.**

Question #2. Specifically identify the proposed or continued initiative(s) for investigation and prosecution, identifying the targeted revenue crime(s), e.g. individuals who provide home repair services and do not report the resulting income; sales tax violations rampant in a particular industry; purchasers of used cars who under-report the purchase price to DMV and thereby underpay sales tax; or construction enterprises that employ “off-the-book” workers and thereby underpay withholding taxes, unemployment insurance premiums and workers’ compensation premiums. **(15 points) Not to exceed 5 pages.**

Question #3. For each proposed initiative, explain to the extent possible, reasons that the conduct needs to be addressed; strategies for investigating that conduct; staff or other resources that would be deployed; and projections as to the number of cases, dispositions, sentences, and recoveries expected. **(10 points) Not to exceed 3 pages.**

Question #4. Describe what efforts will be undertaken to work in concert with the DTF to meet the goals and objectives of the program, including a communication plan as delineated by the standardized Memorandum of Understanding. (See Attachment 1: *Memorandum of Understanding Between the New York State Department of Taxation and Finance and the County District Attorney’s Office.*) **(10 points) Not to exceed 3 pages.**

Questions 5 – 6: Prior Program Performance Questions (20 points total)

Question #5. Prior program performance will be judged in part based on the quality and content of Quarterly Progress Reports (QPR) submitted via the DCJS GMS system for those applicants that received CARP funding during calendar years 2016-2017. In addition, applicants are required to complete and submit the attached 2016-2018 CARP Metric Summary Worksheet, Attachment 3: *2016-2018 CARP Metric Summary Worksheet*, which will also be utilized in the evaluation of a program’s prior performance. **(10 points)**

Question #6. Provide a narrative of CARP-related activities from January 2018 to the current date of application submission and an assessment of the project’s results as supported by data. Describe your office’s current efforts to investigate and prosecute crimes against revenue and the effectiveness of those efforts. The narrative should provide a clear and concise description of notable investigations, cases, and program successes. Applicants may include any relevant historical information to demonstrate the effectiveness of your jurisdiction’s local program. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote press coverage regarding criminal prosecutions. **(10 points) Not to exceed 5 pages.**

Question #7. Demonstrated Historical Return on Investment (10 points as detailed below)

The CARP Program is a self-sustaining program that is funded by the proceeds from investigations that result in tax revenues, fines, and restitution being returned to the State. Counties with higher demonstrated ROI averages will receive priority for funding during the assessment of this RFP.

DCJS has established the following ROI evaluation schema based on the three highest ROI rates for calendar years 2014-2017: (See Appendix: *2014-2017 Crimes Against Revenue Average Return on Investment Summarization*.)

- Applicants with an average demonstrated ROI \geq 200% will be awarded 10 points;
- Applicants with an average demonstrated ROI of 150% to 199% will be awarded 8 points;
- Applicants with an average demonstrated ROI of 100% to 149% will be awarded 6 points; and
- Applicants with an average demonstrated ROI of 75% to 99% will be awarded 3 points.

Question #8. Program Work Plan (0 points)

In the GMS Work Plan module, enter “to be determined” for your Project Goal, Objective, Task, and Performance Measure. These entries are necessary for the GMS to accept your application. Upon successful application and if approved for an award, DCJS staff will assist awarded agencies in developing an appropriate program work plan to include project goal, objectives, tasks, and performance measures. Accordingly, there are no points attributed to this component of your application.

Question #9. Operating Budget Detail and Justification (20 points)

- ✓ Using the Budget Detail Worksheet and Budget Narrative sheet as a guide, enter the operating budget directly into the Budget module “tab” of the GMS application. Prepare a line item budget, including justification, by appropriate category of expense (e.g., Personnel, Fringe Benefits, Consultants, etc.). All funded positions should clearly indicate the general duties, full annual salary of the position, hours worked per week, and proposed hours or percentage FTE supported by the grant. Proposed budgets should reflect total projected costs for a 12-month contract period and be limited to eligible costs. Any proposed budget that exceeds the amount of the applicant’s existing grant award must contain adequate justification for the request, with consideration given to the effect that an increased award will have on anticipated ROI.
- ✓ The budget for the grant period must be complete and provide sufficient detail. It must also be reasonable and appropriate, as determined by DCJS, and directly tied to the work plan.
- ✓ Consultant Services: All consultant services must be obtained in a manner that provides

for fair and open competition. The rate for a consultant should not exceed \$650 for an eight-hour day (not including travel and subsistence costs). A rate exceeding \$650 per eight-hour day requires prior written approval from DCJS and may be approved on a case-by-case basis where adequate justification is provided and expenses are reasonable and allowable. A grant award recipient obtaining consultant services that cost in excess of \$10,000 must use a competitive bidding process. A grant award recipient who proposes to obtain consultant services from a particular vendor without competitive bidding will be required to obtain the prior written approval of DCJS. The request for approval must be in writing and set forth, at a minimum, a detailed justification for selection and basis upon which the price was determined to be reasonable. Further, such consultant services must be in accordance with the guidelines, bulletins and regulations of the NYS Office of the State Comptroller, State Procurement Council and, if applicable, the U.S. Department of Justice.

- ✓ Applicant budgets should include expenses for travel and training. Training opportunities and peer-to-peer learning will be available for CARP Program participants. Awardees will be expected to participate in these educational opportunities and to attend the Crimes Against Revenue Program Symposium.

Note:

- Indirect costs are not an allowable expense for governmental organizations.

Grant award agreements, unless otherwise modified by DCJS, will be for a term of one year effective January 1, 2019 to December 31, 2019, with two optional renewal periods. Whether the option to renew the grant award is exercised shall be based upon an annual assessment of grantee performance, with consideration given to the relative revenue generation of each program and the return on investment performance against prior year grants as significant evaluation factors. (See II.C.)

Agencies will be required to submit a separate budget spreadsheet upon DCJS request prior to the origination of each annual renewal contract period. DCJS reserves the right to make mathematical corrections to the requested budget or budget modifications that serve the best interests of the State.

Applicants are reminded that the CARP RFP is a competitive process and continued funding is not guaranteed. Nothing herein requires DCJS to approve grant funding for any applicant.

B. Request for Proposal Questions for Current Grantee Applicants without Demonstrated ROI

Note: Questions in this section apply to currently funded eligible applicants without demonstrated ROI. This includes the following prospective applicants: Cayuga, Chautauqua, Chemung, Madison, Montgomery, Ontario, Orange, Rensselaer, Saratoga, Steuben, and Washington.

1 – 4: Prosecution Plan Questions (60 points total)

Prosecutorial offices applying for funding must describe, in their answers to questions 1 – 4, a plan which supports the request for funding in their proposal. Answers should reflect the objectives, tasks, and performance measures to be undertaken as a component of the applicant's CARP strategy. The initiative may also address proposed investigation and prosecution of non-tax revenue crimes and may include provisions for working with state agencies other than DTF, such as the Department of Labor and the Workers' Compensation Board.

Answers may include additional information reflecting the current effectiveness of efforts to investigate or prosecute crimes against revenue. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote press coverage regarding criminal prosecutions.

Question #1 - Describe the proposed project strategy to continue or enhance the investigation and prosecution of revenue-related cases and to increase the generation of State revenue related to these offenses. **(20 points) Not to exceed 5 pages.**

Question #2 - Specifically identify the proposed or continued initiative(s) for investigation and prosecution, identifying the targeted revenue crime(s), e.g. individuals who provide home repair services and do not report the resulting income; sales tax violations rampant in a particular industry; purchasers of used cars who under-report the purchase price to DMV and thereby underpay sales tax; or construction enterprises that employ "off-the-book" workers and thereby underpay withholding taxes, unemployment insurance premiums and workers' compensation premiums. **(20 points) Not to exceed 5 pages.**

Question #3 - For each proposed initiative, explain to the extent possible, reasons that the conduct needs to be addressed; strategies for investigating that conduct; staff or other resources that would be deployed; and projections as to the number of cases, dispositions, sentences, and recoveries expected. **(10 points) Not to exceed 3 pages.**

Question #4 - Describe what efforts will be undertaken to work in concert with the DTF to meet the goals and objectives of the program, including a communication plan as delineated by the standardized Memorandum of Understanding. (See Attachment 1: Memorandum of Understanding between the New York State Department of Taxation and Finance and the County District Attorney's Office.) **(10 points) Not to exceed 3 pages.**

5 – 6: Prior Program Performance Questions (20 points total)

Question #5 - Prior program performance will be judged in part based on the quality and content of Quarterly Progress Reports (QPR) submitted via the DCJS GMS system for those applicants that received CARP funding during calendar years 2016-2017. In addition, applicants are required to complete and submit the attached 2016-2018 CARP Metric Summary Worksheet, Attachment 3: *2016-2018 CARP Metric Summary*

Worksheet, which will also be utilized in the evaluation of a program's prior performance.
(10 points)

Question #6 - Provide a narrative of CARP-related activities from January 2018 to the current date of application submission and an assessment of the project's results as supported by data. Describe your organization's current efforts to investigate and prosecute crimes against revenue and the effectiveness of those efforts. The narrative should provide a clear and concise description of notable investigations, cases, and program successes. Applicants may include any relevant historical information to demonstrate the effectiveness of your jurisdiction's local program. While it is difficult to measure indirect effects, such as increased taxpayer compliance due to deterrence, this section may include efforts to promote deterrence, such as efforts to promote press coverage regarding criminal prosecutions. **(10 points) Not to exceed 5 pages.**

Question #7. Program Work Plan (0 points)

In the GMS Work Plan module, enter "to be determined" for your Project Goal, Objective, Task, and Performance Measure. These entries are necessary for the GMS to accept your application. Upon successful application and if approved for an award, DCJS staff will assist awarded agencies in developing an appropriate program work plan to include project goal, objectives, tasks, and performance measures. Accordingly, there are no points attributed to this component of your application.

Question #8. Operating Budget Detail and Justification (20 points)

- ✓ Using the Budget Detail Worksheet and Budget Narrative sheet as a guide, enter the operating budget directly into the Budget module "tab" of the GMS application. Prepare a line item budget, including justification, by appropriate category of expense (e.g., Personnel, Fringe Benefits, Consultants, etc.). All funded positions should clearly indicate the general duties, full annual salary of the position, hours worked per week, and proposed hours or percentage FTE supported by the grant. Proposed budgets should reflect total projected costs for a 12-month contract period and be limited to eligible costs. Any proposed budget that exceeds the amount of the applicant's existing grant award must contain adequate justification for the request, with consideration given to the effect that an increased award will have on anticipated ROI.
- ✓ The detailed budget for the grant period must be complete and provide sufficient detail. It must also be reasonable and appropriate, as determined by DCJS, and directly tied to the work plan.
- ✓ Consultant Services: All consultant services must be obtained in a manner that provides for fair and open competition. The rate for a consultant should not exceed \$650 for an eight-hour day (not including travel and subsistence costs). A rate exceeding \$650 per eight-hour day requires prior written approval from DCJS and may be approved on a case-by-case basis where adequate justification is provided and expenses are reasonable and allowable. A grant award recipient obtaining consultant services that cost in excess of

\$10,000 must use a competitive bidding process. A grant award recipient who proposes to obtain consultant services from a particular vendor without competitive bidding, will be required to obtain the prior written approval of DCJS. The request for approval must be in writing and set forth, at a minimum, a detailed justification for selection and basis upon which the price was determined to be reasonable. Further, such consultant services must be in accordance with the guidelines, bulletins and regulations of the NYS Office of the State Comptroller, State Procurement Council and, if applicable, the U.S. Department of Justice.

- ✓ Applicant budgets should include expenses for travel and training. Training opportunities and peer-to-peer learning will be available for CARP Program participants. Awardees will be expected to participate in these educational opportunities and to attend the Crimes Against Revenue Program Symposium.

Note:

- Indirect costs are not an allowable expense for governmental organizations.

Grant award agreements, unless otherwise modified by DCJS, will be for a term of one year effective January 1, 2019, to December 31, 2019, with two optional renewal periods. Whether the option to renew the grant award is exercised shall be based upon an annual assessment of grantee performance, with consideration given to the relative revenue generation of each program and the return on investment performance against prior year grants as significant evaluation factors. (See II.C.)

Agencies will be required to submit a separate budget spreadsheet upon DCJS request prior to the origination of each annual renewal contract period. DCJS reserves the right to make mathematical corrections to the requested budget or budget modifications that serve the best interests of the State. (See II.C.)

Applicants are reminded that the CARP RFP is a competitive process and continued funding is not guaranteed. Nothing herein requires DCJS to approve grant funding for any applicant.

VI. NOTIFICATION OF AWARDS

Applicants approved for funding will be notified in writing by DCJS via email to the email address provided in GMS. The terms of the final contract agreement are subject to negotiation between DCJS and the grantee.

For those not approved to receive funding awards, notifications will be both emailed to the contact person and sent by U.S. Postal Service mail.

A debriefing is available to any entity that submitted a proposal in response to this solicitation and was not successful in receiving an award. Applicants will be accorded fair and equal treatment with respect to an opportunity for a debriefing. A debriefing shall be requested in writing by the unsuccessful Applicant within 15 calendar days of being notified in writing by DCJS that the

application was not selected for an award.

An unsuccessful Applicant's written request for a debriefing must include specific questions that the Applicant wishes to be addressed, and must be submitted to DCJS via the funding mailbox at dcjsfunding@dcjs.ny.gov with the following in the subject line: **Request for Debriefing SFY 2018-2019 Crimes Against Revenue Program (CARP)**. The debriefing shall be scheduled to occur within 30 business days of receipt of written request by DCJS or as soon after that time as feasible.

The preferred method for the debriefing will be in-person, however, upon mutual agreement by all parties, another means such as via telephone, webinar, or any combination thereof may occur.

If DCJS and a successful award recipient cannot agree to contract terms within ninety days of notification of selection for award, DCJS reserves the right to rescind the award and redistribute the funds.

VII. REPORTING REQUIREMENTS

Reporting requirements are provided below:

GMS Quarterly Progress Reporting

All grantees will be required to submit quarterly progress reports via GMS that describe quarterly performance and activities in support of the project Work Plan entered in GMS.

Quarterly Fiscal Reports

All grantees will be required to submit quarterly fiscal reports and claims for payment.

Reporting Due Dates:

GMS Progress Reports, Case-specific Reports (if applicable) and Fiscal Claims for Payment are due to DCJS by the following dates:

| <u>Calendar Quarter</u> | <u>Report Due</u> |
|-------------------------|-------------------|
| July 1 - September 30 | October 31 |
| October 1 - December 31 | January 31 |
| January 1 - March 31 | April 30 |
| April 1 - June 30 | July 31 |

VIII. ADMINISTRATION OF CONTRACTS

DCJS will negotiate and develop a contract with each successful applicant. If DCJS and the successful applicant cannot agree to contract terms within ninety days of notification of selection for award DCJS reserves the right to rescind the award and redistribute the funds.

Contract Approval

A grant contract may be subject to approval by the NYS Office of the Attorney General (OAG) and the Office of the State Comptroller (OSC) before funding may be disbursed. For contracts subject to the approval of the Attorney General and the Comptroller of the State of New York, the Contract shall be of no force and effect until said approval has been received and indicated thereon.

Contract Term

DCJS will enter into a contract period as noted in this solicitation. DCJS reserves the right to modify the contract term in the best interests of the State.

Contract Activities

All activities must have prior approval from DCJS and meet the guidelines established by the State of New York.

Contract Changes

Contracts resulting from this solicitation may be executed, increased, terminated, renewed, decreased, extended or amended or renegotiated for any reason at the discretion of the Executive Deputy Commissioner of DCJS, in collaboration with DTF, because of contractual performance, changes in project conditions, or as otherwise may be in the best interests of New York State.

Records

The grantee will keep books, ledgers, receipts, personnel time and effort records, consultant agreements and inventory records pertinent to the project and consistent with DCJS contractual provisions and mandated guidelines. In accordance with the standard contract Appendix A-1 (see "Standard Contract Provisions" below), grantee staff whose salaries are paid in whole or in part from grant funds shall maintain a time recording system that shows the time and effort devoted to the grant project.

Liability

Nothing in the contract between DCJS and the grantee shall impose liability on the State of New York for injury or damages incurred during the performance of approved grant activities or caused by the use of equipment purchased with grant funds.

Payments

Payments to reimburse project expenses will be made pursuant to a schedule specified in the contract between the State of New York and the grant award recipient. Where applicable, performance-based expenses will be reimbursed in compliance with the contract milestone performance and costs budget and the project work plan.

Reports

The grantee shall submit all reports to DCJS in a format and time frame as specified in the contract. Quarterly progress reports shall include a description of the grantee's efforts undertaken during the reporting period and the current status of the project. The quarterly progress reports of the grantee's activities under this contract must be submitted electronically as directed by DCJS. Independent of any reporting schedule, all grantees will be required to inform DCJS of any

program issues that are significantly impacting program performance. Any project funded under this solicitation must comply with the requirements established by DCJS. The grantee agrees to submit any other reports considered relevant by DCJS.

Performance Review

The grantee's performance in all areas mentioned above, in addition to the services contracted for, will be monitored periodically by DCJS and will take the form of site visits, program file review, written and telephone communication, and any other methods deemed necessary by DCJS to ascertain the quality and quantity of grantee activities.

Disposition of Allocations

DCJS reserves the right to reject applications, deny awards, or defer applications for future consideration based on insufficient information in the application, lack of accompanying documentation, the inappropriateness of the project proposed, an organizational history of unsuccessful projects of a similar nature, or a history of contract non-compliance.

Revocation of Funds

Funds awarded to an applicant who does not implement an approved project within 90 calendar days of the contract start date may be revoked and redistributed at the discretion of the Executive Deputy Commissioner of the DCJS or his or her designee.

Encouraging Use of New York State Businesses in Contract Performance

New York State businesses have a substantial presence in State contracts and strongly contribute to the economies of the State and the nation. In recognition of their economic activity and leadership in doing business in New York State, applicants for this solicitation are strongly encouraged and expected to consider New York State businesses in the fulfillment of the requirements of the contract(s) resulting from this solicitation. Such partnering with New York State businesses may be as subcontractors, suppliers, protégés or other supporting roles. To assist in demonstrating commitment to the use of New York State businesses in the performance of the contract(s), all applicants must complete the form provided on the DCJS website at <http://www.criminaljustice.ny.gov/ofpa/forms.htm> entitled: *Encouraging Use of New York State Businesses in Contract Performance* and submit the completed form as an attachment to their application in GMS. There are no points attributable to this component of the application.

Use of Service-Disabled Veteran-owned Business Enterprises in Contract Performance

Article 17-B of the Executive Law enacted in 2014 acknowledges that Service-Disabled Veteran-Owned Businesses (SDVOBs) strongly contribute to the economies of the State and the nation. As defenders of our nation and in recognition of their economic activity in doing business in New York State, bidders/proposers for this contract for commodities, services or technology are strongly encouraged and expected to consider SDVOBs in the fulfillment of the requirements of the contract. Such partnering may be as subcontractors, suppliers, protégés or other supporting roles. SDVOBs can be readily identified on the directory of certified businesses at <https://ogs.ny.gov/Veterans/>.

Bidders/proposers need to be aware that all authorized users of this contract will be strongly encouraged to the maximum extent practical and consistent with legal requirements of the State

Finance Law and the Executive Law to use responsible and responsive SDVOBs in purchasing and utilizing commodities, services and technology that are of equal quality and functionality to those that may be obtained from non-SDVOBs. Furthermore, bidders/proposers are reminded that they must continue to utilize small, minority and women-owned businesses consistent with current State law. Utilizing SDVOBs in State contracts will help create more private sector jobs, rebuild New York State's infrastructure, and maximize economic activity to the mutual benefit of the contractor and its SDVOB partners. SDVOBs will promote the contractor's optimal performance under the contract, thereby fully benefiting the public-sector programs that are supported by associated public procurements.

Public procurements can drive and improve the State's economic engine through promotion of the use of SDVOBs by its contractors. The State, therefore, expects bidders/proposers to provide maximum assistance to SDVOBs in their contract performance. The potential participation by all kinds of SDVOBs will deliver great value to the State and its taxpayers.

Bidders/proposers can demonstrate their commitment to the use of SDVOBs by responding to the questions on the form located at http://www.criminaljustice.ny.gov/ofpa/pdfdocs/Veteran_Owned_Business_Form.pdf and attach the completed form, along with your Application, to the NYS Division of Criminal Justice Services' Grants Management System (GMS). There are no points attributable to this component of the application.

Standard Contract Provisions

Any contracts negotiated as a result of this solicitation will be subject to the provisions of all applicable appendices, including Appendix A, Appendix A-1, Appendix C and Appendix M, which contain the standard clauses for all New York State grant contracts with DCJS. Appendices are available on the DCJS website at <http://www.criminaljustice.ny.gov/ofpa/forms.htm>.

Minority and Women-Owned Business Enterprises (M/WBE) and Equal Employment Opportunity (EEO) Requirements

DCJS recognizes its obligation under New York State Executive Law Article 15-A to promote opportunities for the participation of certified minority-and women-owned business enterprises (M/WBEs), as well as the employment of minority group members and women in the performance of DCJS contracts.

Contracts in excess of \$25,000 require grant recipients to document good faith efforts to provide meaningful participation by M/WBEs as subcontractors or suppliers in the performance of grant contracts, as well as the employment of minority group members and women.

Accordingly, applicants requesting in excess of \$25,000 must be prepared to submit a Local Assistance M/WBE Subcontractor/Supplier Utilization Proposal Form (DCJS-3301), and a Local Assistance M/WBE NPS Discretionary Budget Determination Worksheet (DCJS-3309). For contracts in excess of \$250,000 applicants must also submit an M/WBE Equal Employment Opportunity Staffing Plan (DCJS-3300). All forms are located at <http://www.criminaljustice.ny.gov/ofpa/mwbe/index.htm>.

DCJS will review the submitted Local Assistance M/WBE Equal Employment Opportunity Staffing Plan, the Local Assistance M/WBE Subcontractor/Supplier Utilization Proposal Form, Local Assistance M/WBE NPS Discretionary Budget Determination Worksheet, and Minority and Women-Owned Business Enterprises and Equal Employment Opportunity Policy Statement and advise the applicant of DCJS' acceptance once an award determination is made. For additional information regarding M/WBE requirements see also <http://www.criminaljustice.ny.gov/ofpa/forms.htm>. There are no points attributable to this component of the application.

Vendor Responsibility

Not-for-Profit entities that are receiving an award of \$100,000 or greater are required to complete an updated Vendor Responsibility Questionnaire. The questionnaire and additional information are available on the NYS Office of State Comptroller website: <http://www.osc.state.ny.us/vendrep/>. Any not-for-profit sub-grantees must also complete a Vendor Responsibility Questionnaire.

Charities Registration

Not-for-Profit entities must also insure that their filing requirements are up-to-date with the Charities Bureau of the NYS Attorney General's Office. Further information on the registration requirements may be obtained at the Attorney General's website: <http://www.charitiesnys.com/home.jsp>.

Data Universal Numbering System (DUNS) Registration Requirements

All DCJS funding applicants are required to provide a DUNS number. If you are unsure whether or not your organization has a DUNS number, check with your Fiscal Officer. New applicants will enter the DUNS number in GMS while completing the Participant section; existing DCJS grantees whose DUNS number is not already on file should email the number to funding@dcjs.ny.gov to have it entered by DCJS staff prior to submission of the application. Any organization needing a DUNS number can register through the following link: <http://fedgov.dnb.com/webform>. Please note the process of requesting and receiving a DUNS number and/or having it entered into GMS by DCJS staff will require additional time. It is strongly recommended that applicants begin this process early.

IX. APPLICATION SUBMISSION AND REQUIREMENTS

A. Specific Instructions

Each successful applicant will be required to agree to both a standard Work Plan (Appendix: *Crimes Against Revenue Standard Work Plan*) and submit a signed, standardized Memorandum of Understanding with DTF (Attachment 1: *Memorandum of Understanding Between the New York State Department of Taxation and Finance and the County District Attorney's Office*) prior to contract execution. In addition, awardees must file an annual certification with DCJS attesting that all personnel supported by this grant will work on CARP activities for the percentage of time that is commensurate with the portion of their salary that is paid by the CARP contract (Attachment 2: *Crimes Against Revenue Program Certification*).

B. Grants Management System (GMS)

Proposals must be submitted to DCJS using the Grants Management System (GMS). First time GMS users should download the GMS User Manual located at <http://www.criminaljustice.ny.gov/ofpa/gms.htm>. If you need assistance with accessing and using GMS, please contact the DCJS Office of Program Development and Funding (OPDF) GMS Help Desk at (518) 457-9787. **The DCJS GMS Help Desk is available Monday through Friday between the hours of 9:00 am and 5:00 pm. However, applicants should note specific RFP submission deadlines.**

The following information is specific to this solicitation. For general guidance and GMS Helpful Hints (Appendix: *Grants Management System (GMS) Instructions and Helpful Hints*).

Submitting a Proposal on GMS

To submit a new proposal on GMS, log on to the system and click on "Project." Click the "New" button at the top of the project grid. This will take you to a screen that says "Select a Program Office." Using the drop-down box, find and select "Crimes Against Revenue." Click "Create Project." Your application will now be ready to complete.

Completing the Application

Applicants are encouraged to complete the GMS registration as well as the registration and/or pre-qualification on the NYS Grants Gateway System, where applicable, early to avoid any concerns with these automated systems. Grants Gateway prequalification and GMS signatory registration **must** be complete prior to the submission of a proposal.

Each application will consist of the following components that must be completed using GMS:

- Participant name(s);
- Contact information for all participating agencies per application;
- Responses to program specific questions;
- Project budget; and
- Project work plan.
- Any required attachments, such as letters of support

When all the above requirements and GMS Application components are completed, click the “**Submit**” button. Once all fields are complete and you submit successfully, GMS will display a screen that says “*Your application has been submitted.*”

X. APPLICATION CHECKLIST

- Complete all DCJS Grants Management System (GMS) Registration Requirements. (Appendix: *DCJS Grants Management System (GMS) Instructions and Helpful Hints.*)
- Complete all necessary contractual requirements as described in Section VIII: *Administration of Contracts.*
- Answer Program Narrative Questions in QUESTIONS TAB in GMS and also attach the answers as a Word Document to GMS.
- Complete BUDGET TAB on GMS by entering the line-item Operating Budget.
- Attach letter(s) of support (if required), narrative proposal, Crimes Against Revenue Certification, Memorandum of Understanding, and/or 2016-2018 CARP Metric Summary Worksheet as applicable.

Appendix

DCJS GRANTS MANAGEMENT SYSTEM (GMS) INSTRUCTIONS AND HELPFUL HINTS

GMS Helpful Hints: See Section IX.B: Grants Management System (GMS) for additional specific GMS directions.

First time GMS users should download the GMS User Manual located at <http://www.criminaljustice.ny.gov/ofpa/gms.htm>. Persons familiar with GMS can use the following simplified guidelines:

Getting Started: Sign on to GMS.

Click "Project" to go to project grid. Click the "New" button at the top of the project grid. This will take you to a screen that says "Select a Program Office" in a drop-down box format. Find and highlight "Name of funding program," then click "Create Project."

This begins your application. You may work on the application, save and return to it at a later time, except as noted below. Note that GMS will time out after 30 minutes of inactivity. That means that you should save your work frequently. Each save re-sets the timer.

In the newly-created project complete the following modules which are listed across the top of the screen:

General - Complete the text screens and press save.

Participants/Contacts - Complete the text screens and press save.

Click on "Add Participant" and in the search prompt that appears type in your agency name. This should take you to a list, find your agency, and click in the blue section of your agency name. This will prompt a drop down list that defaults to "Grantee." Click "Add." If there will be a separate Implementing Agency, repeat the process, choosing "Implementing Agency" as the Participant Type. In the event your agency is not listed, click the "New" button to add your agency to our database. Please complete all required information on the screen, including the Employer Identification Number (EIN) before you SAVE the entry. GMS will only allow one attempt then locks the entry to edits. Should you still need additional information added to the Participant record, please call GMS Help at (518) 457-9787.

Scroll to the bottom of the screen to add contact information. Click on "Add Contact" and in the search prompt that appears type in the last name of the person to be added. This should take you to a list. Find the person to be added and click in the blue section of the name. This will prompt a drop down list that defaults to "Primary." Ensure you do this until you have added a minimum of three contacts: Primary, Signatory and Fiscal. In the event that the contact you are attempting to add does not appear in a search, click the "New Contact" button to add the contact to our database.

Note: If the signatory you try to add is not eSignature registered, you will get an error message and will not be allowed to add that person at that time. You will NOT be able to submit the application without a signatory attached.

Budget - See Application for additional specific instructions.

Work plan - In the GMS work plan module, enter the Project Goal, Objectives, Tasks and Performance Measures provided in the Standard Work Plan within this solicitation.

- Fill in the "Project Goal" text box and click "Save."
- Click "Create New Objective" and fill in the text box and click "Save."
- Click "Add Task to this Objective" and fill in the text box and click "Save."
- Click "Add Performance Measure to this Task" and fill in the text box and click "Save."

Questions (where applicable and when the solicitation includes questions) -

Answer all required program narrative and budget information questions.

Hint: Answers should be developed in Word. GMS will time out after 30 minutes and unsaved material will be lost. Cutting and pasting from a Word document will prevent the loss of any work.

Attachments -

Click on "Attachment," and upload the required attachments for this solicitation. Note: Follow the instructions in the GMS User's Manual for Attachments; also, see screen instructions for accepted file types and advice on file names.

Remember: Failure to submit required documents will be considered the same as failure to meet the deadline for application submission. This may result in a non-award due to the application being untimely.

When all requirements are completed, click the "Submit" button. If any fields are missing, a report will display what remains to be completed. Once all fields are complete and the application is submitted, GMS will display a screen that says "*Your application has been submitted.*" In addition, GMS will send an email notification to the Signatory official listed on the application to make him or her aware that an application has been submitted on your jurisdiction's or organization's behalf.

Appendix

BUDGET DETAIL WORKSHEET AND NARRATIVE GUIDE

| | | | |
|--|---|--|------------|
| PERSONAL SERVICES – List positions by title. For each position title, show the annual rate of pay, the percentage of time to be devoted to the project (percent of FTE) and the cost to grant funding. | | | |
| Position | Salary | Computation (Annual Salary, % of FTE Time) | Cost |
| | | | |
| <i>Personal Justification: Describe the responsibilities and duties of each position in implementing and operating the grant program.</i> | | | |
| FRINGE BENEFITS - Fringe benefits to be aggregated for the personnel listed above, and only for the percentage of time (%FTE) of each position charged to the project. Fringe should be based on actual known costs or approved negotiated rate of the agency. | | | |
| Approved Fringe Rate | Computation (Aggregate Grant Salaries x Rate) | | Cost |
| | | | |
| <i>Fringe Benefits Justification: Use approved fringe rate for grant-related salaries above. Need not break out dollar value of each benefit.</i> | | | |
| CONSULTANT SERVICES – For consultant name, service to be provided, hourly or daily fee, and estimated time on the project. Upload the signed consultant agreement as an Attachment in GMS. | | | |
| Name of Consultant | Service Provided | Computation | Cost |
| | | | |
| <i>Consultant Services Justification: Explain how the consultant(s) is necessary to the success of the project and discuss the procurement method to be used. Provide explanation of cost to be paid from the grant to the consultant, i.e., fees (limited to \$650 per 8-hour day unless justification is provided and approved by DCJS), travel, meals, and lodging per OSC guidelines unless otherwise approved by DCJS. Any consultant anticipated out-of-state travel must be pre-requested and approved in writing by DCJS.</i> | | | |
| EQUIPMENT – List aggregate cost of non-expendable program equipment to be purchased and aggregate cost of office equipment to support the grant. (List expendable equipment under the "Supplies" category.) Rented or leased equipment should be included in this category. | | | |
| Item | Approx. Quantity | Approx. Cost per Item | Total Cost |
| | | | |
| <i>Equipment Justification: List included equipment and explain how the equipment is necessary for the success of the project. Describe the procurement method to be used.</i> | | | |
| SUPPLIES – List aggregate cost of program supplies and aggregate cost of office supplies. (Do not break out costs of individual office or program supplies, i.e., postage, training materials, copying paper, and expendable equipment, such as books or hand-held tape recorders.) | | | |
| Supplies | N/A | N/A | Total Cost |
| | | | |
| <i>Supplies Justification: Identify supplies and discuss why the supplies are needed for the success of the project and indicate who will be using expendable materials.</i> | | | |
| TRAVEL AND SUSTENANCE – Indicate aggregate project-related expenses required of staff (for example, for training, field work, meetings). Prior to any out-of-state travel, a written request for approval to use grant funds must be submitted to DCJS for written approval. Also indicate aggregate cost of participant travel if reimbursed, for example, metro cards. | | | |
| Travel | N/A | | Total Cost |
| | | | |
| <i>Travel and Sustenance Justification: Describe location and purpose of travel, mode of transportation and cost. Also indicate who is traveling and how this travel is necessary for the success of the project. Meals and lodging must not exceed published state per diem rates. Participant cost must be specified, e.g., metro cards.</i> | | | |

| | | |
|---|---|--|
| RENTAL OF FACILITIES – Not-for-Profit applicants: Provide cost of rent specifically for the project. Property taxes are not an allowable separate line item expense. Units of local government may not charge rent to the grant for agency office space. | | |
| Total Rent for budget period | N/A | Cost |
| <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> |
| Rent Justification: Provide total rent cost for budget period, and describe the cost allocation method for determining how much rent is being charged to the grant. | | |
| ALL OTHER COSTS –List indirect cost rate which may be capped under the RFA or RFP, and are not an allowable expense for governmental agencies. List aggregate cost of miscellaneous other costs. | | |
| Description | | Cost |
| <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> |
| Justification: Indicate indirect cost rate and amount. Indirect costs may be limited by the RFA or RFP and are not allowed for units of local government. Additionally, list items included, but not limited to, in the aggregate cost of other miscellaneous expenses, approximate costs, and how these items are necessary for the success of the project. | | |
| | | |
| BUDGET CATEGORY | AMOUNT | |
| Personal Services | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Fringe Benefit | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Consultant Services | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Equipment | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Supplies | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Travel and Sustenance | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Rental of Facilities | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| All Other Expenses | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| Indirect Cost Rate | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |
| TOTAL OPERATING BUDGET | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | |

| | | |
|---|---|---|
| Grant Amount Requested: | Match Amount (if applicable): | Total Project Amount: |
| \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> | \$ <div style="background-color: #cccccc; width: 100px; height: 15px;"></div> |



Appendix

ALLOWABLE REVENUE SOURCES FOR CRIMES AGAINST REVENUE

| Tax Cases | Non-Tax Cases | Other Case Types |
|---|------------------------------|---------------------|
| Corporate/Franchise | Medicaid Fraud (50%) | Asset Forfeiture*** |
| Excise: Cigarette, Liquor, Petroleum | Prevailing Wage** | STAR Tax Program |
| Income | Unemployment Insurance Fraud | Tax Law Fines |
| Sales (NYS portion) | Welfare Fraud | |
| Tax Preparer Fraud | Workers Compensation | |
| Tax Refund Offset* | | |
| Withholding | | |

* DTF refund used to satisfy eligible CARP amount owed.

** Only if returned to New York State (NYS) and not employee.

*** Only applies to tax cases.

CASE NOTES:

- Sales tax cases include MV-50 cases.
- Tax preparer fraud is typically defined as a preparer assisting/aiding in filing false tax returns with the Department of Taxation and Finance (DTF). The preparer may or may not be filing the fraudulent return with the knowledge and/or participation of their client(s). These cases are subject to a \$5,000 tax penalty per filed return.
- Only Tax Law fines are eligible for CARP credit. No credit is given for criminal fines.
- Often the recommendation to prosecutors addressing sales and withholding tax cases is that the defendant be charged under the Penal Law larceny statutes, which is permitted by Tax Law.

INFORMATION ON REVENUES CREDITED:

Revenue reports only reflect revenues collected (not cases still unresolved or currently in process). All revenue must be received and verified by the NYS Department of Taxation and Finance.

It is the grantee's responsibility to ensure revenue reports are correct and reflect local activities. The purpose of supporting the Crimes Against Revenue Program is to generate funds to be returned to the State for reinvestment. Collected revenues may be returned to the local municipality or may be split between the State and local government. Localities with questions regarding the amount of revenue credited may not be aware of the proportion deposited with their municipality. Grantees may contact the DTF to verify credited revenue and ensure all fines are accounted for. Funds and fines at the local level need to be tracked through local municipal offices.



Appendix

2014-2017 CARP AVERAGE RETURN ON INVESTMENT (ROI) SUMMARIZATION

Average for Current Grantees WITH Established Return on Investment

| Prosecutor | 2014 ROI | 2015 ROI | 2016 ROI | 2017 ROI | ROI Average (Highest 3 of 4 Years) |
|-------------|----------|----------|----------|----------|---------------------------------------|
| Niagara | 85% | 302% | 267% | 499% | 356% |
| Albany | 181% | 78% | 167% | 583% | 310% |
| Monroe | 200% | 182% | 336% | 257% | 264% |
| Onondaga | 68% | 164% | 92% | 472% | 243% |
| Richmond | 157% | 176% | 88% | 382% | 238% |
| Suffolk | 151% | 114% | 188% | 258% | 199% |
| Westchester | 93% | 153% | 252% | 165% | 190% |
| Erie | 144% | 141% | 183% | 143% | 157% |
| Queens | 103% | 117% | 128% | 202% | 149% |
| Bronx | 136% | 110% | 78% | 157% | 134% |
| Rockland | 74% | 71% | 185% | 139% | 133% |
| Oneida | 78% | 107 | 93% | 119% | 106% |
| Kings | 69% | 100% | 104% | 89% | 97% |
| New York | 58% | 63% | 118% | 108% | 96% |
| Nassau | 69% | 96% | 98% | 90% | 95% |
| Ulster | 66% | 56% | 104% | 104% | 91% |
| Warren | 69% | 57% | 68% | 96% | 78% |
| Schenectady | 72% | 34% | 65% | 70% | 69% |

Average for Current Grantees WITHOUT Established Return on Investment

| Prosecutor | 2014 ROI | 2015 ROI | 2016 ROI | 2017 ROI | ROI Average (Highest 2 Years) |
|------------|----------|----------|----------|----------|----------------------------------|
| Orange | 18% | 192% | 1575% | 1045% | 1310% |
| Washington | | 374% | 133% | 85% | 254% |
| Montgomery | 0% | 5% | 189% | 189% | 189% |
| Steuben | 0% | 0% | 198% | 100% | 149% |
| Rensselaer | | | 153% | 125% | 139% |
| Chemung | | 75% | 130% | 146% | 138% |
| Saratoga | | | 131% | 138% | 135% |
| Ontario | | 16% | 89% | 111% | 100% |
| Madison | 0% | 65% | 17% | 90% | 78% |
| Chautauqua | 81% | 50% | 19% | 32% | 66% |
| Cayuga | 0% | 19% | 50% | 49% | 49% |

Note: Established Return on Investment (ROI) is defined as ROI generated over a period of four complete and continuous calendar years.



Appendix

CRIMES AGAINST REVENUE STANDARD WORK PLAN

Goal: Effectively investigate, prosecute, and deter crimes adversely affecting government revenues and expenditures, and recoup lost State revenue.

Objective #1 – Develop an effective enforcement strategy in collaboration with the State Department of Taxation and Finance (DTF) and other government agencies as appropriate, in an order to detect, investigate, prosecute, and deter revenue crimes.

Task #1 – Develop a strategic plan of action to combat revenue crimes.

Performance Measures:

1. Provide DCJS and DTF with a detailed strategic plan of action. Plan should include but be not limited to, scope of revenue crimes to be focused on, how referrals will be reviewed and managed, criteria utilized to evaluate and determine whether an investigation and/or prosecution should be pursued.

Objective #2 – Implement the approved strategic plan of action in collaboration with DTF and/or other government agencies, to effectively investigate, prosecute, and deter revenue crimes adversely affecting State government revenues.

Task #1 – Review referrals from DTF and other applicable government agencies along with DA-initiated cases to determine if an investigation is warranted. Report these on the required CARP Program Summary Worksheet.

Performance Measures:

1. Total number of referrals received by DTF.
2. Total number of referrals by affected agency.
3. Total number of referrals by outside sources.
4. Number of DA-generated referrals.

Task #2 – Conduct thorough reviews of referred and DA-initiated investigations. Report these on the required CARP Program Summary Worksheet.

Performance Measures:

1. Number of investigations opened per category.
2. Number of arrests within the quarter.
3. Total number of cases recommended for prosecution by agency.
4. Provide a brief narrative detailing any notable investigations conducted or events in this quarter.

Task #3 – Conduct, in collaboration with DTF, effective prosecution of revenue crimes. Report these on the required CARP Program Summary Worksheet.

Performance Measures:

1. Total number of cases prosecuted by agency.
2. Of the cases prosecuted, provide the number of cases presented at a criminal trial.
3. Number of cases dismissed or disposed of without prosecution by agency.
4. Number of open cases.
5. Total number and type of sentences by agency.

6. Provide a brief narrative detailing the collaboration between prosecutors and the DTF on significant revenue crime cases. Include any notable prosecutions or events.

Objective # 3 – Recover ordered restitution in revenue crime prosecution.

Task #1 – Effectively enforce collection of restitution ordered. Report amounts on the required CARP Program Summary Worksheet.

Performance Measures:

1. Total amount of restitution ordered from cases disposed within the quarter.
2. Total amount of initial payments made toward restitution within the quarter.
3. Total amount of restitution recovered (not including initial payments) within the quarter.
4. Amount of any Tax Law fines and penalties recovered within the quarter.
5. Number of case dispositions that imposed negligence penalties.
6. Number of case dispositions that imposed fraud penalties.
7. Amount of restitution recovered within the quarter credited as CARP revenue.
8. In GMS, provide a brief narrative and recovery amount of any civil litigation.
9. Provide a brief narrative describing and/or projecting any enhanced State savings or decreased State expenditures. These figures should be separate and distinct and are not part of Return on Investment (ROI).
10. Provide a brief narrative outlining prosecutorial efforts to pursue restitution not being paid according to the terms and conditions of the court order. Include any notable occurrences that either hindered or enhanced restitution recovery.

Objective #4 – Enhance CARP investigative and prosecutorial efforts of the District Attorney's Office through training and/or meetings.

Task #1 – Attend educational trainings and/or meetings.

Performance Measures:

1. Title, date(s) and location(s) of any training attended. Note: All out-of-state training funded by DCJS requires prior approval.
2. Name and title of attendees.
3. Provide a brief narrative summarizing the trainings attended.
4. Attendance at each CARP Symposium.

Objective #5 – To implement the provisions of New York State Executive Law Article 15-A and 5 NYCRR Parts 142-144 Minority and Women-Owned Business Enterprises Regulations (MWBE) by providing meaningful participation by NYS Certified MWBEs, as defined as subcontractors or suppliers. These requirements include equal employment opportunities for minority group members and women.

Task #1 – Utilize good faith efforts, pursuant to 5 NYCRR §142.8 of the New York State Executive Law Article 15-A, to meet the maximum feasible portion of the organization's established MWBE goals.

Performance Measures:

1. What percent of your established Minority and Women Business Enterprise goal have you met to date?

End of Application



Division of Criminal Justice Services

ATTACHMENT 1

Memorandum of Understanding Between the New York State Department of Taxation and Finance and the County District Attorney's Office

This agreement ("MOU") by and between the **New York State Department of Taxation and Finance** ("DTF") and the _____ **County District Attorney's Office** (the "DA's Office") is to be effective as of the date signed by both parties.

WHEREAS, the State of New York ("State") and DTF share with the District Attorney's Office a strong interest in robust enforcement of the tax laws, effective deterrence so as to increase voluntary compliance with those laws, and the recovery of revenues properly due the State and other units of government; and

WHEREAS, the State has, through its Division of Criminal Justice Services ("DCJS"), offered a contract and grant award to the DA's Office (the "grant") under the Crimes Against Revenue Program ("CARP") for the period from on or about January 1, 2019 to December 31, 2019; and

WHEREAS, the DA's Office has sought to accept that offer and has applied for the grant through the DCJS Grants Management System, and it is a condition of the grant, as set forth in the contract, that the DA's Office enter into this MOU with DTF;

Now, **THEREFORE**, DTF and the DA's Office hereby agree as follows:

I. Purpose and principles

This agreement is intended to set forth roles and responsibilities, as between the parties, with respect to the investigation and prosecution of tax crimes and other fraud that can adversely affect government revenues. The prosecutorial function is the responsibility of the DA's Office, as dictated by the Constitution and laws of this State. The parties to this MOU recognize and acknowledge that the District Attorney's responsibility and discretion to prosecute crimes in _____ County, as derived from the Constitution and laws of this State, remain unaffected by any provision in this MOU, and that DTF cannot require the DA's Office to exercise its prosecutorial discretion in any particular way. However, the DA's Office, by accepting the grant and entering into this MOU, agrees to abide by the terms thereof, and acknowledges and agrees that non-compliance with those terms may result in diminution or denial of grant funds to be provided.

II. Definitions of terms

- A. “Referral” shall mean a request by the Commissioner of DTF, or by an authorized designee on behalf of the Commissioner, that in a particular matter, the DA’s Office institute an action or proceeding relating to allegations of violations of the tax laws or tax obligations.
- B. “Prosecutor’s Request” shall mean a written request by a prosecutor in the DA’s Office that DTF make a referral to the DA’s Office in a particular matter.
- C. “Tax crime” shall mean any crime defined in the Tax Law, and also any crime arising from violation of obligations under the Tax Law.

III. Liaison

Each party will designate a member of its legal staff to serve as the primary liaison with the other party, and will notify the other party as to any changes in its designated liaison.

IV. Prosecutors’ requests

- A. The DA’s Office shall direct each Prosecutor’s Request to the DTF liaison, with a copy to the relevant district office of the Criminal Investigations Division of DTF.
- B. A Prosecutor’s Request should include reasons to believe that it would be appropriate for the DA’s Office to investigate or prosecute one or more tax crimes, and a representation that such information will in fact be used to investigate at least one potential tax crime for possible prosecution.
- C. Before issuing a grand jury subpoena to DTF, the DA’s Office will, unless impracticable, first try to obtain the desired records by Prosecutor’s Request, and will allow a reasonable amount of time for DTF to act upon that Prosecutor’s Request.
- D. DTF shall make good faith efforts – upon the receipt of sufficient information to reach a determination – to answer a Prosecutor’s Request (by making a referral or a denial of such request) with reasonable promptness.

V. Judicial process

- A. When the DA’s Office serves a grand jury subpoena for tax information from DTF, the DA’s Office shall include therewith a certification that the subpoena may lawfully require production of the information sought. For example, a subpoena seeking a personal income tax return or portion thereof should include or be accompanied by a certification that in accordance with Tax Law §697(e)(2), the grand jury investigation in question is one under the provisions of article 22 of the Tax Law, and the materials sought are directly involved in and pertinent to such investigation.
- B. Grand jury subpoenas for tax information from DTF should have return dates far enough in the future so that production of responsive materials will not be unduly burdensome. Unless extraordinary circumstances require otherwise, return dates should allow at least two weeks for production in a routine case and correspondingly longer if the matter is more extensive or complicated.

- C. When the DA's Office intends that a DTF employee actually appear in person to testify in response to a grand jury subpoena, the DA's Office, when serving the subpoena, shall provide separate written notice of that requirement.

VI. Referrals

- A. When DTF intends to refer a matter for investigation or prosecution by the DA's Office, then when feasible and appropriate, DTF will, before making an arrest in that matter:
 - 1. Make a referral of that matter to the DA's Office at least two weeks prior to arrest; provide relevant tax returns to the DA's Office; and make DTF staff available to meet with the DA's Office to provide further information and assistance. In determining the appropriateness and timing of prior referral, DTF may consider the simplicity of a matter, any urgency, the preferences of the DA's Office, and other factors. In more complex matters, DTF will seek to provide referrals further in advance. In some matters, such as "sweeps" of vendors selling goods subject to sales tax who do not have a certificate of authority, and routine excise tax enforcement (including arrests resulting from retail inspections, vehicle stops and street encounters), there is no presumption that there will be a referral prior to arrest.
 - 2. Consult with the DA's Office about how the arrests will be made, including which agency, or agencies jointly, should be responsible for making them. The parties recognize that circumstances can vary from case to case, and the availability of resources can vary from time to time, so there is no general presumption that arrests should be made by any one agency to the exclusion of others. In cases in which DTF ultimately determines that it will make an arrest, it will try to provide advance notice of such arrest to the DA's Office to the extent feasible and appropriate under the circumstances of the case.
 - 3. In good faith consider any general preferences that have been expressed by the DA's office as to procedures for referrals and arrests, and any concerns expressed by the DA's Office in the particular matter, including concerns as to factual or legal issues and concerns as to time limits under the Criminal Procedure Law.
- B. The DA's Office will timely communicate any decision to decline prosecution of any case referred by DTF, and upon request by DTF will provide the rationale of such decision so that DTF may explore alternative methods of enforcement. The DA's Office shall typically inform DTF within three months after a referral, or earlier, as to whether or not it intends to proceed with the referral. Proceeding with the referral means further investigating the facts by if necessary and prosecuting the case if appropriate.

VII. Assistance

- A. The DA's Office may, either before or after charges are filed in a particular tax matter, make requests for DTF assistance in that matter (including the designation of a DTF lawyer as a Special Assistant District Attorney) to the DTF liaison or to the relevant district office of the Criminal Investigations Division of DTF.

- B. When assistance is requested, DTF will try to make a prompt response as to whether it will provide the requested assistance.

VIII. Dispositions

In tax cases, DTF represents the victim of the crime and should receive the same consideration as other crime victims. Prior to resolving a tax case, the DA's Office shall confer with DTF and give DTF notice of any proposed resolution and an opportunity to express its view. This will help ensure that appropriate restitution is ordered, collected, and directed to the victim, and that there is appropriate consideration of global settlement (that is, of both the defendant's criminal and civil tax liabilities) and whether there should be additional settlement terms to insure future tax compliance. In addition, DTF shall be considered a "victim" as that term is defined in CPL section 380.50(2) and to the extent the terms of criminal dispositions involve the payment of restitution and monetary penalties, the DA's Office shall seek to maximize the recovery to the victim. The DA's Office recognizes that only DTF can settle the defendant's civil tax liability, and any disposition that purports to resolve the defendant's total tax liability requires the consent of DTF.

Unless there is a global settlement, the DA's Office will place language on the record and in any plea agreement specifically stating that the plea and sentence does not resolve the defendant's total tax liability and DTF may pursue other remedies including, in the case of Sales Tax matters, the suspension and/or revocation any Certificate of Authority.

In tax cases, the District Attorney's offices will endeavor to obtain a plea to a Tax Crime.

IX. Coordination

- A. Regular and open communication between the DA's Office and DTF is an essential component of this agreement. Signatories must honor reasonable requests to confer.
- B. To maximize a collaborative working relationship between DTF and the DA's Office, the parties will meet monthly or as otherwise agreed to discuss matters of mutual interest including cases referred by DTF to the DA's Office.
- C. Provide quarterly revenue collection documentation on eligible non-tax cases to DTF.

X. CARP

- A. The DA's Office will comply with all the conditions of the grant, including the work plan.
- B. The District Attorneys will assist DTF to develop and implement an effective enforcement strategy in order to detect, prosecute and deter revenue crimes.
- C. The District Attorneys will undertake appropriate investigations of allegations at the request of DTF.
- D. The District Attorneys will maintain effective coordination and cooperation with DTF in the investigations and prosecution of revenue crimes.

- E. The DA's Office will regularly communicate to DTF as to its efforts to investigate and prosecute tax crimes, and provide information as requested, to help DTF assess compliance with this MOU and the performance of the DA's Office under the grant.
- F. Performance under the grant will be measured by an assessment of a variety of factors reflecting efforts to investigate and prosecute revenue crimes during the grant period. The recovery of monetary restitution, while an important consideration, is only one factor to be considered.

XI. Public information

- A. The parties recognize the importance of deterring tax crimes, and other frauds against the government, through successful, appropriate and well-publicized prosecutions.
- B. Either party may issue news releases in any matter. The parties recognize that it is ordinarily the best practice for the parties to confer and cooperate as to whether releases should be issued, and by whom, or whether to join in a single release.

XII. Amendment

This MOU may be amended only in writing and by the agreement of both parties hereto. This MOU supersedes any prior MOU between the parties on the same subjects. The MOU shall continue in effect, as amended from time to time, until and unless a party hereto gives the other party written notice that the MOU shall be terminated on a specified date at least thirty days after the date of such notice.

District Attorney

County

Dated: _____, 201

Nonie Manion
Executive Deputy Commissioner
Department of Taxation and Finance



ATTACHMENT 2

CRIMES AGAINST REVENUE CERTIFICATION

By signing the certification at the bottom of this document, the grantee agrees that CARP funds will be used to supplement¹, and not supplant, existing funds and services, and that all personnel supported by this contract will work on CARP activities for the percentage of time that is commensurate with the portion of their salary that is paid by this grant.

Please answer the following questions:

- ✓ How many positions (including full- and part-time positions and consultants) will be supported under this grant (total)? _____
- ✓ How many of these positions were supported under your most recent CARP contract? _____
- ✓ How many of these positions will be used:
 - a) to hire new, additional people (including to fill existing vacancies that are no longer funded in your agency's budget) _____
 - b) to rehire people who have already been laid off (by January 1, 2019) as a result of state, local, or federal budget reductions _____
 - c) to rehire people who are (by January 1, 2019) currently scheduled to be laid off on a specific future date as a result of state, local, or federal budget reductions _____
 - d) to continue the same staff currently funded under existing or most recent CARP contract _____

"I certify that all funds received under this contract will not be used to supplant state, local or federal funds, but will be used to increase the amounts of such funds that would, in the absence of state funds, be made available for CARP activities. Furthermore, daily time records will be maintained for each individual paid under this contract, documenting the percentage of their time devoted to CARP activities."

Signature

1 What is Supplanting?

General Definition. For a unit of local government to reduce local or federal funds for an activity specifically because state funds are available (or expected to be available) to fund that same activity. State funds must be used to **supplement** existing state, local or federal funds for program activities and may not replace state, local or federal funds that have been appropriated or allocated for the same purpose. In those instances, where a question of supplanting arises, the grantee will be required to substantiate that the reduction in non-state resources occurred for reasons other than the receipt or expected receipt of state funds.

As a practical matter, the non-supplanting requirement means that **all** positions supported under this grant **that were not paid for under the previous CARP contract** must either be **new hires** (on or after the official contract start date); **rehires of people who have already been laid off** prior to the effective date of this contract; or **rehires of people who are (at the start date of the contract) currently scheduled to be laid off on a future date** as a result of state, local, or federal budget cuts.

| ATTACHMENT 3: 2018 CARP RFP METRIC SUMMARY WORKSHEET | | | | | |
|--|-------|------------|------------|----------|-------|
| 2016-2018 CARP METRIC SUMMARY WORKSHEET | | | | | |
| Outside Referrals | | 2016 Total | 2017 Total | 2018 YTD | TOTAL |
| | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Investigations Opened | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Cases Opened | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Recommended for Prosecution | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Cases Prosecuted | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Dismissed or Disposed w/out Conviction | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |

| ATTACHMENT 3: 2018 CARP RFP METRIC SUMMARY WORKSHEET | | | | | |
|--|---------------|--|--|--|--|
| Sentences | COND. DIS. | | | | |
| | PROBATION | | | | |
| | INCARCERATION | | | | |
| | FINE | | | | |
| | REST. ONLY | | | | |
| Amount of Restitution Ordered | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Total Amount Recovered | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Total Amount CARP Revenue | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Total Amount Projected CARP Savings | DTF | | | | |
| | DSS | | | | |
| | DOL | | | | |
| | NYSIF | | | | |
| | TOTAL | | | | |
| Restitution Unaccounted for Above | | | | | |
| DTF - Department of Taxation and Finance | | | | | |
| DSS - Department of Social Services | | | | | |
| DOL - Department of Labor | | | | | |
| NYSIF - New York State Insurance Fund | | | | | |