



E.137.17

Contract ID: CQCO14000004**Department: Comptroller****Capital:**

SERVICE: Annual County Audit

NIFS ID #: CLCO17000004

NIFS Entry Date: 02-MAY-17

Term: from to

Amendment
Time Extension:
Addl. Funds: X
Blanket Resolution:
RES#

1) Mandated Program:	N
2) Comptroller Approval Form Attached:	Y
3) CSEA Agmt. § 32 Compliance Attached:	N
4) Vendor Ownership & Mgmt. Disclosure Attached:	Y
5) Insurance Required	Y

Vendor Info:	
Name: RSM US LLP	Vendor ID#: 420714325-01
Address: 1185 Avenue of the Americas, New York, NY 10036	Contact Person: Jen Katz
	Phone: (212) 372-1000

Department:	
Contact Name: Sergio A. Blanco	
Address: 240 Old Country Road, Mineola, NY 11501	
Phone: (516) 571-2854	

Routing Slip

Department	NIFS Entry: X	11-MAY-17 -- SBLANCO
Department	NIFS Approval: X	18-MAY-17 -- JGARNER
DPW	Capital Fund Approved:	
OMB	NIFA Approval: X	24-MAY-17 -- RDALLEVA
OMB	NIFS Approval: X	24-MAY-17 -- MRONAN
County Atty.	Insurance Verification: X	18-MAY-17 -- DMCDERMOTT
County Atty.	Approval to Form: X	18-MAY-17 -- DMCDERMOTT
Dep. CE	Approval: X	26-MAY-17 -- ENAUGHTONCE
Leg. Affairs	Approval/Review: X	24-MAY-17 -- MREYNOLDS

Legislature	Approval:	
Comptroller	NIFS Approval:	
NIFA	NIFA Approval:	

Contract Summary

Purpose: Contractor is to provide additional services related to the comprehensive audit of County's financial statements, provide management letters, perform the County's federally mandated single audit and provide other related services not included in the scope of the original contract. Unexpected circumstances required significant additional work beyond the normal scope of testing which ultimately led to the need for a restatement of opening fund balance, supplementary staff necessary to complete testing required by the Federal government, as well as Risk mitigation procedures which were required in order for the Contractor to be able to issue to the DOT report
Method of Procurement: A request for proposals was done in January 2014.
Procurement History: Three firms submitted proposals. After a lengthy evaluation process, including presentations by all of the three proposers, and Best and Final Offers from each of the three proposers, the evaluation committee determined that McGladrey's (n/k/a RSM US, LLP), proposal was superior to the rest.
Description of General Provisions: Complete annual financial audit of the County and Single Audits of Federally Funded Programs, inclusive of monies received under ARRA management letters.
Impact on Funding / Price Analysis: \$45,766.
Change in Contract from Prior Procurement: n/a
Recommendation: (approve as submitted) Approve as submitted

Advisement Information

BUDGET CODES		FUNDING SOURCE	AMOUNT	LINE	INDEX/OBJECT CODE	AMOUNT
Fund:	GEN					
Control:	CO	Revenue				\$ 0.00
Resp:	1200	Contract:				\$ 0.00
Object:	DE503	County	\$ 45,766.00			\$ 0.00
Transaction:	103	Federal	\$ 0.00			\$ 0.00
Project #:		State	\$ 0.00			\$ 0.00
Detail:		Capital	\$ 0.00			\$ 0.00
		Other	\$ 0.00			\$ 0.00
		TOTAL	\$ 45,766.00	1	COGEN1200 DE503	\$ 45,766.00
					TOTAL	\$ 45,766.00

RENEWAL	
% Increase	
% Decrease	

RULES RESOLUTION NO. – 2017

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE
TO EXECUTE AN AMENDMENT TO A PERSONAL SERVICES
AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON
BEHALF OF THE OFFICE OF THE NASSAU COUNTY
COMPTROLLER AND RSM US, LLP

WHEREAS, the County has negotiated an amendment to a personal services agreement with RSM US, LLP to provide annual financial audits of the County, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the said amended agreement with RSM US, LLP.



Hon. George Maragos
Nassau County Comptroller



OFFICE OF THE COMPTROLLER
240 Old Country Road
Mineola, New York 11501
Tel: (516) 571-2386 • Fax: (516) 571-5900
nccomptroller@nassaucountyny.gov

Additional Response for NIFA form question #3

The County's Comprehensive Annual Financial Report (CAFR), is audited annually by the County's independent audit firm, RSM US, LLP.

During the 2015 year-end audit, several issues occurred that required additional work by RSM that was outside the scope of the original contract. One such issue was the delay in receiving the Nassau Medical Center's (NUMC's) financial statements seven weeks after the requested deadline. This required additional draft CAFRs to be prepared and reviewed by RSM, thus necessitating additional staffing on their part to expedite the issuance of the CAFR as close to the June 30th deadline as possible. The Medical Center has missed this deadline over the past three years. Because there is a deadline for releasing the County's CAFR, the Comptroller instructed the firm to do what was necessary to complete the work needed for the issuance of the CAFR.

Delays in the release of the CAFR affect NYS reporting, rating agencies' review of the County's financials, Federal Awards and bond covenants, therefore, it is in the best interest of the County to release the annual CAFR as close to the deadline as possible.

NIFA Nassau County Interim Finance Authority

Contract Approval Request Form (As of January 1, 2015)

1. Vendor: RSM US LLP

2. Dollar amount requiring NIFA approval: \$45766

Amount to be encumbered: \$45766

This is a Amendment

If new contract - \$ amount should be full amount of contract

If advisement – NIFA only needs to review if it is increasing funds above the amount previously approved by NIFA

If amendment - \$ amount should be full amount of amendment only

3. Contract Term: 2014 to 2016 CAFR year

Has work or services on this contract commenced? Y _____

If yes, please explain: Please see attachment

4. Funding Source:

X General Fund (GEN)

Capital Improvement Fund (CAP)

Other

Grant Fund (GRT)

Federal % 0

State % 0

County % 100

Is the cash available for the full amount of the contract?

Y

If not, will it require a future borrowing?

N

Has the County Legislature approved the borrowing?

N/A

Has NIFA approved the borrowing for this contract?

N/A

5. Provide a brief description (4 to 5 sentences) of the item for which this approval is requested:

Contractor is to provide additional services related to the comprehensive audit of County's financial statements, provide management letters, perform the County's federally mandated single audit and provide other related services not included in the scope of the original contract. Unexpected circumstances required significant additional work beyond the normal scope of testing which ultimately led to the need for a restatement of opening fund balance, supplementary staff necessary to complete testing required by the Federal government, as well as Risk mitigation procedures which were required in order for the Contractor to be able to issue to the DOT report

6. Has the item requested herein followed all proper procedures and thereby approved by the:

Nassau County Attorney as to form Y

Nassau County Committee and/or Legislature Not Applicable

Date of approval(s) and citation to the resolution where approval for this item was provided:

7. Identify all contracts (with dollar amounts) with this or an affiliated party within the prior 12 months:

AUTHORIZATION

To the best of my knowledge, I hereby certify that the information contained in this Contract Approval Request Form and any additional information submitted in connection with this request is true and accurate and that all expenditures that will be made in reliance on this authorization are in conformance with the Nassau County Approved Budget and not in conflict with the Nassau County Multi-Year Financial Plan. I understand that NIFA will rely upon this information in its official deliberations.

RDALLEVA

24-MAY-17

Authenticated User

Date

COMPTROLLER'S OFFICE

To the best of my knowledge, I hereby certify that the information listed is true and accurate and is in conformance with the Nassau County Approved Budget and not in conflict with the Nassau County Multi-Year Financial Plan.

Regarding funding, please check the correct response:

☐ I certify that the funds are available to be encumbered pending NIFA approval of this contract.

If this is a capital project:

I certify that the bonding for this contract has been approved by NIFA.

Budget is available and funds have been encumbered but the project requires NIFA bonding authorization

Authenticated User

Date

NIFA

Amount being approved by NIFA:

Payment is not guaranteed for any work commenced prior to this approval.

Authenticated User

Date

NOTE: All contract submissions MUST include the County's own routing slip, current NIFS printouts for all relevant accounts and relevant Nassau County Legislature communication documents and relevant supplemental information pertaining to the item requested herein.

NIFA Contract Approval Request Form MUST be filled out in its entirety before being submitted to NIFA for review.

NIFA reserves the right to request additional information as needed.

George Maragos
Comptroller



OFFICE OF THE COMPTROLLER
240 Old Country Road
Mineola, New York 11501

COMPTROLLER APPROVAL FORM FOR PERSONAL, PROFESSIONAL OR HUMAN SERVICES CONTRACTS

Attach this form along with all personal, professional or human services contracts, contract renewals, extensions and amendments.

CONTRACTOR NAME: RSM US, LLP

CONTRACTOR ADDRESS: 1185 Avenue of the Americas, New York, NY 10036

FEDERAL TAX ID #: 420714325-01

Instructions: Please check the appropriate box ("☑") after one of the following roman numerals, and provide all the requested information.

I. ☐ The contract was awarded to the lowest, responsible bidder after advertisement for sealed bids. The contract was awarded after a request for sealed bids was published in _____ [newspaper] on _____ [date]. The sealed bids were publicly opened on _____ [date]. _____ [#] of sealed bids were received and opened.

II. ☐ The contractor was selected pursuant to a Request for Proposals.

The Contract was entered into after a written request for proposals was issued on _____ [date]. Potential proposers were made aware of the availability of the RFP by advertisement in _____ [newspaper], posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on _____ [date]. _____ [state #] proposals were received and evaluated. The evaluation committee consisted of: _____

_____ (list # of persons on committee and their respective departments). The proposals were scored and ranked. As a result of the scoring and ranking, the highest-ranking proposer was selected.

III. ☒ This is a renewal, extension or amendment of an existing contract.

The contract was originally executed by Nassau County on December 15, 2014. This is a renewal or extension pursuant to the contract, or an amendment within the scope of the contract or RFP. The original contract was entered into after a request for proposals was done in January 2014. Three firms submitted proposals. After a lengthy evaluation process, including presentations by all of the three proposers, and Best and Final Offers from each of the three proposers, the evaluation committee determined that McGladrey's (n/k/a RSM US, LLP), proposal was superior to the rest.

IV. ☐ Pursuant to Executive Order No. 1 of 1993, as amended, at least three proposals were solicited and received. The attached memorandum from the department head describes the proposals received, along with the cost of each proposal.

- ☐ A. The contract has been awarded to the proposer offering the lowest cost proposal; **OR:**
- ☐ B. The attached memorandum contains a detailed explanation as to the reason(s) why the contract was awarded to other than the lowest-cost proposer. The attachment includes a specific delineation of the unique skills and experience, the specific reasons why a proposal is deemed superior, and/or why the proposer has been judged to be able to perform more quickly than other proposers.

V. ☐ Pursuant to Executive Order No. 1 of 1993 as amended, the attached memorandum from the department head explains why the department did not obtain at least three proposals.

- ☐ A. There are only one or two providers of the services sought or less than three providers submitted proposals. The memorandum describes how the contractor was determined to be the sole source provider of the personal service needed or explains why only two proposals could be obtained. If two proposals were obtained, the memorandum explains that the contract was awarded to the lowest cost proposer, or why the selected proposer offered the higher quality proposal, the proposer's unique and special experience, skill, or expertise, or its availability to perform in the most immediate and timely manner.
- ☐ B. The memorandum explains that the contractor's selection was dictated by the terms of a federal or New York State grant, by legislation or by a court order. (Copies of the relevant documents are attached).
- ☐ C. Pursuant to General Municipal Law Section 104, the department is purchasing the services required through a New York State Office of General Services contract no. _____, and the attached memorandum explains how the purchase is within the scope of the terms of that contract.
- ☐ D. Pursuant to General Municipal Law Section 119-o, the department is purchasing the services required through an inter-municipal agreement.

VI. ☐ This is a human services contract with a not-for-profit agency for which a competitive process has not been initiated. Attached is a memorandum that explains the reasons for entering into this contract without conducting a competitive process, and details when the department intends to initiate a competitive process for the future award of these services. For any such contract, where the vendor has previously provided services to the county, attach a copy of the most recent evaluation of the vendor's performance. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to contract with the county.

In certain limited circumstances, conducting a competitive process and/or completing performance evaluations may not be possible because of the nature of the human services program, or because of a compelling need to continue services through the same provider. In those circumstances, attach an explanation of why a competitive process and/or performance evaluation is inapplicable.

VII. ☐ This is a public works contract for the provision of architectural, engineering or surveying services. The attached memorandum provides details of the department's compliance with Board of Supervisors' Resolution No. 928 of 1993, including its receipt and evaluation of annual Statements of Qualifications & Performance Data, and its negotiations with the most highly qualified firms.

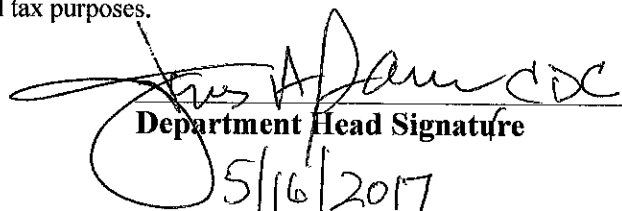
Instructions with respect to Sections VIII, IX and X: All Departments must check the box for VIII. Then, check the box for either IX or X, as applicable.

VIII. ☒ Participation of Minority Group Members and Women in Nassau County Contracts. The selected contractor has agreed that it has an obligation to utilize best efforts to hire MWBE sub-contractors. Proof of the contractual utilization of best efforts as outlined in Exhibit "EE" may be requested at any time, from time to time, by the Comptroller's Office prior to the approval of claim vouchers.

IX. ☐ Department MWBE responsibilities. To ensure compliance with MWBE requirements as outlined in Exhibit "EE", Department will require vendor to submit list of sub-contractor requirements prior to submission of the first claim voucher, for services under this contract being submitted to the Comptroller.

X. ☒ Vendor will not require any sub-contractors.

In addition, if this is a contract with an individual or with an entity that has only one or two employees: ☐ a review of the criteria set forth by the Internal Revenue Service, *Revenue Ruling No. 87-41*, 1987-1 C.B. 296, attached as Appendix A to the Comptroller's Memorandum, dated February 13, 2004, concerning independent contractors and employees indicates that the contractor would not be considered an employee for federal tax purposes.


Department Head Signature
5/16/2017
Date

NOTE: Any information requested above, or in the exhibit below, may be included in the county's "staff summary" form in lieu of a separate memorandum.

Compt. form Pers./Prof. Services Contracts: Rev. 03/16



COUNTY OF NASSAU

POLITICAL CAMPAIGN CONTRIBUTION DISCLOSURE FORM

1. Has the vendor or any corporate officers of the vendor provided campaign contributions pursuant to the New York State Election Law in (a) the period beginning April 1, 2016 and ending on the date of this disclosure, or (b), beginning April 1, 2018, the period beginning two years prior to the date of this disclosure and ending on the date of this disclosure, to the campaign committees of any of the following Nassau County elected officials or to the campaign committees of any candidates for any of the following Nassau County elected offices: the County Executive, the County Clerk, the Comptroller, the District Attorney, or any County Legislator? If yes, to what campaign committee?

No.

2. VERIFICATION: This section must be signed by a principal of the consultant, contractor or Vendor authorized as a signatory of the firm for the purpose of executing Contracts.

The undersigned affirms and so swears that he/she has read and understood the foregoing statements and they are, to his/her knowledge, true and accurate.

The undersigned further certifies and affirms that the contribution(s) to the campaign committees identified above were made freely and without duress, threat or any promise of a governmental benefit or in exchange for any benefit or remuneration.

Vendor: RSM-US LLP

Dated: 4-28-2017

Signed:

Print Name: Scott Bassett

Title: Partner

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer/bidder. Answers must be typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID/ PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD.

NOTE: All questions require a response, even if response is "none" or "not-applicable." No blanks.

1. Principal Name Scott A. Bassett
 Date of birth 03 / 06 / 1963
 Home address 967 Pequot Avenue
 City/state/zip New London, CT 06320
 Business address 157 Church Street
 City/state/zip New Haven, CT 06510
 Telephone 203-773-6615
 Other present address(es) _____
 City/state/zip _____
 Telephone _____
 List of other addresses and telephone numbers attached _____

2. Positions held in submitting business and starting date of each (check all applicable)

President / / Treasurer / /
 Chairman of Board / / Shareholder / /
 Chief Exec. Officer / / Secretary / /
 Chief Financial Officer / / Partner 02 / 01 / 1995
 Vice President / / _____ / /
 (Other) _____

3. Do you have an equity interest in the business submitting the questionnaire?

NO YES X If Yes, provide details. Partner 19% ownership

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire? NO X YES If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or not-for-profit organization other than the one submitting the questionnaire? NO X YES ; If Yes, provide details.

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer? NO X YES If Yes, provide details.

NOTE: An affirmative answer is required below whether the sanction arose automatically, by operation of law, or as a result of any action taken by a government agency.

Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

7. In the past (5) years, have you and/or any affiliated businesses or not-for-profit organizations listed in Section 5 in which you have been a principal owner or officer:
- a. Been debarred by any government agency from entering into contracts with that agency? NO ☒ YES ____ If Yes, provide details for each such instance.
 - b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause? NO ☒ YES ____ If Yes, provide details for each such instance.
 - c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards? NO ☒ YES ____ If Yes, provide details for each such instance.
 - d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract? NO ☒ YES ____ If Yes, provide details for each such instance.
8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated? If 'Yes', provide details for each such instance. (Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.)
- a) Is there any felony charge pending against you? NO ☒ YES ____ If Yes, provide details for each such charge.
 - b) Is there any misdemeanor charge pending against you? NO ☒ YES ____ If Yes, provide details for each such charge.
 - c) Is there any administrative charge pending against you? NO ☒ YES ____ If Yes, provide details for each such charge.
 - d) In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? NO ☒ YES ____ If Yes, provide details for each such conviction.
 - e) In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor? NO ☒ YES ____ If Yes, provide details for each such conviction.
 - f) In the past 5 years, have you been found in violation of any administrative or statutory charges? NO ☒ YES ____ If Yes, provide details for each such occurrence.

9. In addition to the information provided in response to the previous questions, in the past 5 years, have you been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency and/or the subject of an investigation where such investigation was related to activities performed at, for, or on behalf of the submitting business entity and/or an affiliated business listed in response to Question 5? NO X YES ____ If Yes, provide details for each such investigation.
10. In addition to the information provided, in the past 5 years has any business or organization listed in response to Question 5, been the subject of a criminal investigation and/or a civil anti-trust investigation and/or any other type of investigation by any government agency, including but not limited to federal, state, and local regulatory agencies while you were a principal owner or officer? NO X YES ____ If Yes; provide details for each such investigation.
11. In the past 5 years, have you or this business, or any other affiliated business listed in response to Question 5 had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held? NO X YES ____ If Yes; provide details for each such instance.
12. For the past 5 tax years, have you failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges? NO X YES ____ If Yes, provide details for each such year.

CERTIFICATION

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID/PROPOSAL OR FUTURE BIDS/PROPOSALS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

I, Scott A. Bassett, being duly sworn, state that I have read and understand all the items contained in the foregoing pages of this questionnaire and the following pages of attachments; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this questionnaire and before the execution of the contract; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this questionnaire as additional inducement to enter into a contract with the submitting business entity.

Sworn to before me this 13th day of April

20 17

Vernon C. Wallace
Notary Public State of Connecticut
County of New Haven

RSM US LLP

Name of submitting business

Scott A. Bassett

Print name

Scott A. Bassett
Signature

Partner

Title

04 / 13 / 2017

Date

Business History Form

In addition to the submission of bids/proposals, as applicable, each bidder/proposer shall complete and submit this questionnaire. The questionnaire shall be filled out by the owner of a sole proprietorship or by an authorized representative of the firm, corporation or partnership submitting the bid/proposal.

NOTE: All questions require a response, even if response is "none" or "not-applicable." No blanks.

(USE ADDITIONAL SHEETS IF NECESSARY TO FULLY ANSWER THE FOLLOWING QUESTIONS).

Date: April 13, 2017

1) Bidder's/Proposer's Legal Name: RSM US LLP

2) Address of Place of Business: 1185 Avenue of the Americas New York, NY 10036

List all other business addresses used within last five years:

Address of the principal place of business is: One South Wacker Drive, Suite 800, Chicago, IL 60606

3) Mailing Address (if different): _____

Phone : 212-372-1000

Does the business own or rent its facilities? Rent

4) Dun and Bradstreet number: 07-348-2424

5) Federal I.D. Number: 42-0714325

6) The bidder/proposer is a (check one): Sole Proprietorship Partnership
Corporation Other (Describe) LLP

7) Does this business share office space, staff, or equipment expenses with any other business?
Yes No X If Yes, please provide details: _____

8) Does this business control one or more other businesses? Yes No X If Yes, please provide details: _____

9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business? Yes No X If Yes, provide details: _____

10) Has the bidder/proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated? Yes No X If Yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract). _____

11) Has the bidder/proposer, during the past seven years, been declared bankrupt? Yes ____ No X
If Yes, state date, court jurisdiction, amount of liabilities and amount of assets _____

12) In the past five years, has this business and/or any of its owners and/or officers and/or any affiliated business, been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency? And/or, in the past 5 years, have any owner and/or officer of any affiliated business been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency, where such investigation was related to activities performed at, for, or on behalf of an affiliated business. Yes ____ No X If Yes, provide details for each such investigation. _____

13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business. Yes X No ____ If Yes, provide details for each such investigation. See Attachment A. _____

14) Has any current or former director, owner or officer or managerial employee of this business had, either before or during such person's employment, or since such employment if the charges pertained to events that allegedly occurred during the time of employment by the submitting business, and allegedly related to the conduct of that business:

a) Any felony charge pending? No X Yes ____ If Yes, provide details for each such charge. _____

b) Any misdemeanor charge pending? No X Yes ____ If Yes, provide details for each such charge. _____

c) In the past 10 years, you been convicted, after trial or by plea, of any felony and/or any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? No X Yes ____ If Yes, provide details for each such conviction _____

d) In the past 5 years, been convicted, after trial or by plea, of a misdemeanor? No X Yes ____ If Yes, provide details for each such conviction. _____

e) In the past 5 years, been found in violation of any administrative, statutory, or regulatory provisions? No ____ Yes X If Yes, provide details for each such

occurrence. See Attachment A.

- 15) In the past (5) years, has this business or any of its owners or officers, or any other affiliated business had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held? No X Yes ____; If Yes, provide details for each such instance. _____
-
-

- 16) For the past (5) tax years, has this business failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges? No X Yes ____ If Yes, provide details for each such year. Provide a detailed response to all questions checked 'YES'. If you need more space, photocopy the appropriate page and attach it to the questionnaire. _____
-
-

Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

17) Conflict of Interest:

- a) Please disclose any conflicts of interest as outlined below. **NOTE: If no conflicts exist, please expressly state "No conflict exists."**

(i) Any material financial relationships that your firm or any firm employee has that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County. No conflicts exist

(ii) Any family relationship that any employee of your firm has with any County public servant that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County. No conflicts exist

(iii) Any other matter that your firm believes may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County. _____
No conflicts exist

- b) Please describe procedures your firm has, or would adopt, to assure the County that a conflict of interest would not exist for your firm in the future. _____
No conflicts exist
-
-

- A. Include a resume or detailed description of the bidder's/proposer's professional qualifications, demonstrating extensive experience in your profession. Any prior similar experiences, and the results of these experiences, must be identified. See attached pages from original proposal and updated bios.

Should the bidder/proposer be other than an individual, the bid/proposal **MUST** include:

- i) Date of formation; 1926, date of incorporation 1994.
 - ii) Name, addresses, and position of all persons having a financial interest in the company, including shareholders, members, general or limited partner; A full listing of partners has been provided.
 - iii) Name, address and position of all officers and directors of the company; been provided.
 - iv) State of incorporation (if applicable); RSM US LLP is an Iowa limited liability partnership incorporated December 30, 1994.
 - v) The number of employees in the firm; Nearly 9,000, see attached write up.
 - vi) Annual revenue of firm; \$1,845,000,000 as of April 30, 2016.
 - vii) Summary of relevant accomplishments See attached write up.
 - viii) Copies of all state and local licenses and permits. See attached write up regarding requirements for licenses.
- B. Indicate number of years in business. We have been in business since 1926, 91 years.
- C. Provide any other information which would be appropriate and helpful in determining the bidder's/proposer's capacity and reliability to perform these services. We have been performing the audit of Nassau County since 2014
- D. Provide names and addresses for no fewer than three references for whom the bidder/proposer has provided similar services or who are qualified to evaluate the bidder's/proposer's capability to perform this work.

Company Nassau County Interim Finance Authority

Contact Person Carl Dreyer, Treasurer

Address 1305 Franklin Avenue, Suite 302

City/State Garden City, NY 11530

Telephone 516-248-3077

Fax # 516-248-4050

E-Mail Address carl.dreyer@nifa.ny.gov

Company Nassau County Sewer and Storm Water Finance Authority

Contact Person Beaumont Jefferson, County Treasurer

Address 1 West Street

City/State Mineola, NY 11501

Telephone 516 571 5031

Fax # 516-571-1528

E-Mail Address bjefferson@nassaucountyny.gov

Company Nassau County Tobacco Settlement Corporation

Contact Person Beaumont Jefferson, County Treasurer

Address 1 West Street

City/State Mineola, NY 11501

Telephone 516-571-5031

Fax # 516-571-1528

E-Mail Address bjefferson@nassaucountyny.gov

- E. Please provide any other information which would be appropriate and helpful in determining the bidder's/proposer's capacity and reliability to perform these services. We have been performing the audit of Nassau County since 2014.



Scott Bassett

Partner, Assurance Services
RSM US LLP
New Haven, CT
scott.bassett@rsmus.com
+ 1 203 777 4293



Summary of Experience

Scott Bassett has over 25 years of specialized experience in the audits of governmental and nonprofit organizations. He has provided significant services to many governmental entities. He has been involved in the planning processes, design and implementation of the audit work plan, supervision of staff, compliance testing for the Single Audit Concept, providing management advice and preparation of Comprehensive Annual Financial Reports for various clients. Scott has also assisted numerous clients with implementing new generally accepted accounting principles. He serves or has served as lead assurance partner for public sector clients, including the following:

- City of Hartford, Connecticut, and related entities
- City of Stamford, Connecticut, and related entities including Stamford Water Pollution Control Authority
- City of Providence, Rhode Island and related entities
- City of New Haven, Connecticut and related entities including Department of Education
- City of Danbury, Connecticut
- San Diego County Regional Airport Authority
- City of Miami, Florida and related entities
- Greater New Haven Regional Water Authority
- Financial Accounting Foundation, including the FASB and GASB

Professional Affiliations and Credentials

- Certified public accountant
- American Institute of Certified Public Accountants
- Connecticut GFOA Technical Standards Committee
- Connecticut Society of Certified Public Accountants, serves on its Governmental Accounting and Auditing Committee

Education

- Master of Accountancy, Central Connecticut State University



James Walch

Partner, Assurance Services
RSM US LLP
Rochester, MN
james.walch@rsmus.com
+1 507 226 0410



Summary of Experience

Jim Walch is an assurance partner with over 35 years of experience providing financial and compliance audit and consultation services. His clients have primarily been in the public sector and consist of cities, counties, school districts, healthcare organizations and various for-profit companies.

An audit and accounting specialist, Jim provides advice and consultation regarding complex accounting matters, assists engagement teams in audit matters, and is responsible for ensuring that reports issued by the firm comply with professional standards.

Professional Affiliations and Credentials

- Certified public accountant
- Government Finance Officers Association Special Review Committee
- American Institute of Certified Public Accountants

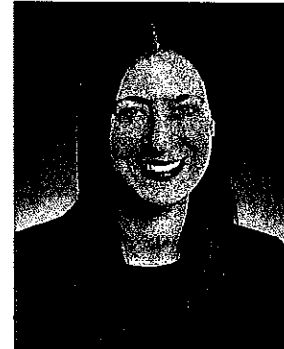
Education

- Bachelor of Science, accounting, St. Cloud State University



Jennifer M. Katz

Partner, Government Services
RSM US LLP
New York, NY
jen.katz@rsmus.com
732 515 7300
212 372 1617



Summary of Experience

Jennifer Katz is a partner with more 12 years of experience serving significant governmental and not-for-profit entities. She is well-versed in the requirements of Uniform Guidance, Governmental Accounting Standards Board pronouncements and *Government Auditing Standards*. Prior to joining RSM US LLP, she was a senior manager at Deloitte & Touche LLP, where she served in a management development position for the public sector and not-for-profit groups. This role included researching and evaluating the impact of new accounting pronouncements and providing technical training.

Clients served include:

- County of Nassau, New York
- Nassau County Interim Finance Authority
- Nassau County Sewer and Storm Water Finance Authority
- Nassau County Tobacco Settlement Corporation
- The Mayor's Fund to Advance NYC
- The City of New York*
- New York City Water and Sewer System*
- New York City Other Postemployment Benefits Plan*
- City of New York Retirement Plans*
- MTA New York City Transit Authority*
- The Port Authority of New York and New Jersey*
- New Jersey Environmental Infrastructure Trust
- The City of Newark
- Trust for Cultural Resources of the City of New York

*Client while employed by her previous firm.

Professional Affiliations and Credentials

- Certified public accountant in the states of New York and New Jersey
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- New Jersey Society of CPAs
- Association of Government Accountants

Education

- Bachelor of Accountancy, George Washington University



Melissa Lewis

Manager, Government Services
RSM US LLP
New York, NY
melissa.lewis@rsmus.com
212 372 1025



Summary of Experience

Melissa Lewis is a manager with more than seven years of experience serving governmental and nonprofit entities. She is well-versed in the requirements of Uniform Guidance, Governmental Accounting Standards Board pronouncements and *Government Auditing Standards*.

Prior to joining RSM US LLP, Melissa was a senior accountant at EFP Rotenberg, LLP, a regional public accounting firm in the greater Rochester, New York area. As a member of the government team, she researched new accounting pronouncements, wrote quarterly email blasts on issues affecting governmental clients and provided internal technical training.

Clients served include:

- County of Nassau, New York
- Nassau County Tobacco Settlement Corporation
- Mayor's Fund to Advance NYC
- Nassau County Interim Finance Authority
- Nassau County Sewer and Storm Water Finance Authority
- Nassau Community College
- Nassau Community College Foundation, Inc.
- New Jersey Environmental Infrastructure Trust

Professional Affiliations and Credentials

- Certified public accountant in the state of New York
- American Institute of Certified Public Accountants

Education

- Bachelor of Science in Accounting, State University of New York at Geneseo

About RSM

RSM is the leading provider of audit, tax and consulting services focused on the middle market, with more than 8,000 people in 80 offices nationwide. We are a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 38,000 people in over 120 countries.



Size of practice

Within our public sector practice, we offer approximately 140 partners and principals, 150 directors, and nearly 500 additional professionals who are committed to serving state and local governments.

Consulting professionals			Audit and tax professionals			All professionals		
Partner	Director	Other	Partner	Director	Other	Partner	Director	Other
17	33	77	121	116	400	138	149	477

State and local government experience

As a national firm, RSM serves the audit, compliance and consulting needs of over 800 governmental entities. Our governmental clients include cities and towns, utilities, housing authorities, redevelopment agencies and transportation authorities. This translates into considerable knowledge of the unique challenges faced by government organizations.

We understand that current economic conditions demand state, county, city, municipal and special purpose governments to do more with less and recognize your need to shift priorities in response to fluctuations in local, state and federal funding.

As a firm, we have committed resources to help our government clients address these challenges and anticipate future changes. The County will have the benefit of dedicated resources that closely monitor public sector developments and provide regular communications on important accounting, regulatory, and tax pronouncements and other matters pertinent to our state and local government clients.

We serve the financial and compliance audit needs of a number of governments on an annual basis, many of whom also count on us to assist them in earning the GFOA Certificate of Achievement for Excellence in Financial Reporting

Uniform guidance

A large number of state and local governments receive federal funds. Our ability to effectively serve these entities is based on significant knowledge and experience previously with OMB No. A-133, *Audits of States, Local Governments and Non-profit Organizations* and now with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Your proposed engagement team members collectively possess the skills, knowledge and experience to perform financial and compliance audits under *Government Auditing Standards* and Uniform Guidance—and have undergone requisite training.

Licenses, certifications or educational requirements the firm holds in order to be in compliance with state and federal regulations

RSM US and its individually licensed certified public accountants are regulated by a number of state and federal requirements. All partners in the firm are CPAs. All CPAs must be licensed in the state in which their office is located. Our licensing department ensures that our firm and its individual employees are in compliance with the licensing requirements in the states where active firm and individual licenses are held.

Many state licensing boards require that CPAs maintain and improve their skills through continuing professional education courses and other opportunities for professional development. Certain competency requirements also must be met for professionals who perform engagements in accordance with standards established by the Comptroller General of the United States (i.e., *Government Auditing Standards*).

RSM US is a registered sponsor with the National Association of State Boards of Accountancy. We ensure our internal training meets the requirements of the AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs.

Our assurance and tax partners and professional staff, including CPAs and non-CPAs, are required to participate in at least 20 hours of qualifying CPE every year and at least 120 hours every three years. In addition to these requirements, there are additional minimum standards for professionals who practice in certain industries. It is the responsibility of each professional to be familiar with the various CPE requirements for the states in which they are licensed, and to properly register and complete the necessary CPE requirements when renewing state licenses to practice. Our National Office of Risk Management monitors compliance with CPE requirements.

While all of our professionals receive a minimum of 80 hours of CPE every two years, all employees who participate in audits of governmental clients are required to fulfill a minimum of 24 hours of CPE every two years in subjects directly related to:

- Current public sector environment, including unique accounting rules and applications
- Auditing techniques, including those specifically pertaining to the satisfaction of governmental audit requirements
- Professionals who serve governmental entities satisfy the 24-hour CPE requirement by attending the following internal training sessions as appropriate:
 - Governmental accounting, auditing and financial reporting
 - Advanced governmental accounting and auditing
 - Governmental auditing for in-charge auditors
 - Government compliance auditing workshop
 - Government financial auditing
 - Government financial and compliance auditing conference
 - Our training programs

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID/PROPOSAL OR FUTURE BIDS/PROPOSALS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

I, Scott A. Bassett, being duly sworn, state that I have read and understand all the items contained in the foregoing pages of this questionnaire and the following pages of attachments; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this questionnaire and before the execution of the contract; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this questionnaire as additional inducement to enter into a contract with the submitting business entity.

Sworn to before me this 13th day of April 2017

Venue C. Wallace
Notary Public State of Connecticut
County of New Haven

Name of submitting business: RSM US LLP

By: Scott A. Bassett Print

name

Signature

Partner

Title

04 / 13 / 2017 Date

Attachment A

Additional response to 13 and 14(e):

RSM US LLP is a national provider of accounting, tax and consulting services. Like other professional services firms, we engage in matters with legal and regulatory implications as a part of doing business. At any given time, most public accounting firms will have ongoing legal activity.

As is customary within the accounting profession and other professional practices, RSM does not disclose information pertaining to legal proceedings. Settlements and regulatory activity often involve matters that are bound by confidentiality agreements and orders that prohibit comment. However, there are no pending or actual claims that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

COUNTY OF NASSAU

CONSULTANT'S, CONTRACTOR'S AND VENDOR'S DISCLOSURE FORM

1. Name of the Entity: RSM US LLP
Address: 1185 Avenue of the Americas
City, State and Zip Code: New York , NY 10036
2. Entity's Vendor Identification Number: 42-0714325
3. Type of Business: ☐ Public Corp ☐ Partnership ☐ Joint Venture
☐ Ltd. Liability Co ☐ Closely Held Corp ☒ LLP ☐ Other (specify)
4. List names and addresses of all principals; that is, all individuals serving on the Board of Directors or comparable body, all partners and limited partners, all corporate officers, all parties of Joint Ventures, and all members and officers of limited liability companies (attach additional sheets if necessary):
See attached listing.

5. List names and addresses of all shareholders, members, or partners of the firm. If the shareholder is not an individual, list the individual shareholders/partners/members. If a Publicly held Corporation include a copy of the 10K in lieu of completing this section.
See attached listing.

6. List all affiliated and related companies and their relationship to the firm entered on line 1. above (if none, enter "None"). Attach a separate disclosure form for each affiliated or subsidiary company.

None

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). The term "lobbyist" means any and every person or organization retained, employed or designated by any client to influence - or promote a matter before - Nassau County, its agencies, boards, commissions, department heads, legislators or committees, including but not limited to the Open Space and Parks Advisory Committee and Planning Commission. Such matters include, but are not limited to, requests for proposals, development or improvement of real property subject to County regulation, procurements, or to otherwise engage in lobbying as the term is defined herein. The term "lobbyist" does not include any officer, director, trustee, employee, counsel or agent of the County of Nassau, or State of New York, when discharging his or her official duties.

(a) Name, title, business address and telephone number of lobbyist(s):

None

(b) Describe lobbying activity of each lobbyist. See page 4 of 4 for a complete description of lobbying activities.

0.45 N/A None

(c) List whether and where the person/organization is registered as a lobbyist (e.g., Nassau County, New York State):

8. VERIFICATION: This section must be signed by a principal of the consultant, contractor or Vendor authorized as a signatory of the firm for the purpose of executing Contracts.

The undersigned affirms and so swears that he/she has read and understood the foregoing statements and they are, to his/her knowledge, true and accurate.

Dated: 4/13/17

Signed: *Scott A. Bassett*

Print Name: Scott A. Bassett

Title: Partner

The term **lobbying** shall mean any attempt to influence: any determination made by the Nassau County Legislature, or any member thereof, with respect to the introduction, passage, defeat, or substance of any local legislation or resolution; any determination by the County Executive to support, oppose, approve or disapprove any local legislation or resolution, whether or not such legislation has been introduced in the County Legislature; any determination by an elected County official or an officer or employee of the County with respect to the procurement of goods, services or construction, including the preparation of contract specifications, including but not limited to the preparation of requests for proposals, or solicitation, award or administration of a contract or with respect to the solicitation, award or administration of a grant, loan, or agreement involving the disbursement of public monies; any determination made by the County Executive, County Legislature, or by the County of Nassau, its agencies, boards, commissions, department heads or committees, including but not limited to the Open Space and Parks Advisory Committee, the Planning Commission, with respect to the zoning, use, development or improvement of real property subject to County regulation, or any agencies, boards, commissions, department heads or committees with respect to requests for proposals, bidding, procurement or contracting for services for the County; any determination made by an elected county official or an officer or employee of the county with respect to the terms of the acquisition or disposition by the county of any interest in real property, with respect to a license or permit for the use of real property of or by the county, or with respect to a franchise, concession or revocable consent; the proposal, adoption, amendment or rejection by an agency of any rule having the force and effect of law; the decision to hold, timing or outcome of any rate making proceeding before an agency; the agenda or any determination of a board or commission; any determination regarding the calendaring or scope of any legislature oversight hearing; the issuance, repeal, modification or substance of a County Executive Order; or any determination made by an elected county official or an officer or employee of the county to support or oppose any state or federal legislation, rule or regulation, including any determination made to support or oppose that is contingent on any amendment of such legislation, rule or regulation, whether or not such legislation has been formally introduced and whether or not such rule or regulation has been formally proposed.

Consultant's, Contractor's and Vendor's Disclosure form Attached listing

ID	Name	Lic #	Lic State
11861	Abeles, Randy D	239013704	IL
22928	Abernethy, Linda S	065027337	IL
32829	Ackerman, Brian C	065032886	IL
2979	Adams, Joseph M	065.020960	IL
53264	Adinolfi, Jonathan D	090658	TX
11512	Adkisson, Jay	065.048124	IL
44881	Affonso, Dale		
58524	Ahlheim, John	014337	MO
51522	Albano, Richard	099121	NY
40620	Alexander, Jason A		
64023	Allen, Thomas	079584	TX
57473	Almonte, Ernest	32653R	MA
61962	Alston, Tim V	058010	TX
6742	Altshuler, Jeffrey M	45988	CA
32866	Alzfan, Alan D	056303	NY
24989	Anderson, Chad	21023	MN
25433	Anderson, Christopher V	008795	IA
61963	Anderson, Jeff C	058014	TX
24743	Anderson, Kelly L	AC40610	FL
56972	Anderson, Mark	077946	TX
52632	Anderson, Michael	CPA020510	GA
32879	Andrews, David M	33204	OH
46161	Ansah, William	34166	MD
32887	Antman, Marvin R	060247	NY
32888	Antonopoulos, Nikolaos George	065.022899	IL
10533	Arata, James L	CPAL.0003631	CT
55923	Archer, John	AC50893	FL
24774	Archer, Michael	CPAL.0003683	CT
42211	Atwell Jr, Alan George	20265	NC
46177	Aubrey, Nancy L	10129	MA
35474	Avakian, Norik L		
46180	Awdeh, Lutof G		
8233	Azbell, Kerry B	R04101	IA
35667	Bachman, Dennis M	CA033123L	PA
56011	Backos, Gavin		
41722	Bailitz, Owen	065030031	IL
14914	Baker, Jeffery C	002844	IA
24535	Bakker, Christie	18036	WA
32926	Baldowski, Patricia A	062147	NY
25764	Banse, Christopher E	099929	TX
7513	Barnes, Stephen J	14407	NC
43918	Barsky, Scott A	CA14533L	PA

14131 Bartak,Edward J	2001005699	MO
22511 Bartlett,Patrick	31346	NC
12786 Bartman,Jean C	35211	NE
46186 Bartucca,Michael A	14583	MA
13502 Bassett,Scott A	CPAL.0006293	CT
13891 Beacom,Michael J	082527	TX
12881 Beal,James A	O08079	IA
21775 Beasley,Tyrone W		
26582 Beck,Ronald Alan		
10778 Becker,Brian J	O06828	IA
5711 Becker,Marla	065023811	IL
11552 Beelendorf,Douglas	20604	NC
41166 Behringer,John	065.033297	IL
54082 Beil,Daniel	18311	MD
61973 Bendele,Denise B	050686	TX
39144 Bender,Michael W	37646	MD
12266 Beneventi,Thomas John	065.010496	IL
29498 Benfatti,Joseph James	99700	CA
32976 Benjamin,Ian J	054218	NY
32985 Berger,Benjamin Aaron	26388	MD
36199 Berger,David J	085848	NY
38768 Bergthold,Joseph	065.031264	IL
50511 Berman,Daniel		
22301 Bernstein,Bruce	036106	NY
24538 Best,Robert	12228	WA
23255 Billig,Robert H	CPA900191	DC
32999 Bird,John	065.032939	IL
27439 Bistolas,Christa	CPAL.0014553	CT
33002 Blacklaw,Brian N	065.026053	IL
23101 Blakey,Paul	065.023364	IL
51750 Blanton,Claire	AC0030667	FL
33007 Blaze,Thomas	065.039179	IL
33011 Bloom,Mark L	065.016305	IL
56288 Boehrer,Terry W	905031	OK
16616 Boelter,Angela D	18062	MN
49483 Bonnette,Daniel	16302	MA
50778 Borgman,Sequoya	22285-1	WI
35669 Borrelli,Adam D	CA042636	PA
53462 Bosman,Andrew		
35553 Botzis,Michael	27318	NC
59498 Bova,Nicholas		
5904 Bowman,Karen A	AC0008561	FL
27689 Brackett,John	25161	NC

15833 Bradford,Christopher M	CP19900317	IN
12507 Bradvica,Matthew L	CPA78976	CA
44876 Brady,Peter		
52284 Bravo,Carlos	AC41966	FL
28068 Briggs,Todd	239001247	IL
46203 Brisbois,Girard C		
19854 Broberg,Brad W	O10309	IA
17674 Brock,Lisa L	25831	VA
33073 Brunk,Martin P	7935	MD
44108 Budnik,Gregory	CPAL.0008393	CT
33085 Burdine,Theresa A	AC0029524	FL
11793 Burger,Jon I	CPA60028	CA
51028 Burgess,Timothy R	28830	NC
21000 Burkamper,Laura Ann		
46206 Burke III,Robert M	16265	MA
23264 Burke,Janette D	18940	VA
47989 Burquest,Patricia		
58239 Burr,Tracy	033630	TX
24167 Burtner,Thomas	19267	VA
35516 Butler,Kerensa	AC0031524	FL
21954 Byman,James F	10291	MA
55317 Cacurak,Scott	83253	CA
40521 Cadden,John D.	AC0029453	FL
48041 Caforio,Jonathan R		
26373 Caicedo,Angelika M	61989	CA
9720 Cain,Paul G	O06590	IA
60839 Calafell,Robert		
33098 Calamita,Paul L	CPAC.0010419	CT
21635 Callens,Robert J	8750	MD
50183 Camacho,Ramon		
6113 Cannon,Wm Louis	12086	NC
13910 Capistrant,Andrew C	16791	MN
46212 Cappelloni,Albert J	7699	MA
55103 Cardinal,Troy		
53497 Carney,Patrick	84989	CA
5373 Carney,Shawn P	19912-001	WI
54371 Carr,Charles	19647	VA
44460 Carr,Robert	AC37495	FL
41725 Carroll,Eric	095739	NY
49074 Carroll,Zachary	095086	TX
61995 Carter,James W	048331	TX
59501 Casey,George		
33122 Cashin,James L	17400	MA

23266 Castle,Dara F	37365	VA
45796 Cataldo,Joseph	CP19900112	IN
46218 Caturano,Richard	5096	MA
46220 Cavallo,Christopher M	25632	MA
24775 Ceci Jr.,Anthony D	CPAL.0004388	CT
60170 Chabanel,Andre	20CC03030900	NJ
19588 Chaberski,Mark P	065.012829	IL
53279 Chaffin,Kenneth W	040312	TX
53280 Chance,Mary Catherine	022338	TX
36286 Christner,Charles J	CP18702101	IN
28821 Chugh,Gireesh	112154	NY
50760 Churchill,Christina		
48024 Chylinski,Patrick		
4856 Clarahan,James D	065.017981	IL
33169 Clark,Joseph F	CPAL.0006914	CT
6117 Clontz Jr,Charles E	12844	NC
33177 Coakley,Terrence	065.020353	IL
28442 Coffland,Matthew	27439	NC
46525 Cohen,Allan H	4716	MA
57518 Coker,Angela E	8878	AL
46228 Cole,Monique L		
57519 Collins,Korey Lee	8488	AL
10070 Compiani,Frank T	AC0010023	FL
46233 Condon III,Richard J	16002	MA
56286 Conner,James R	906528	OK
46132 Conroy,Patrick J	19360	MA
35850 Corns,Steven	32437	VA
25760 Couch,Michael George	086390	TX
54283 Cowhey,Gregory		
22065 Cox,Lance S	060891	TX
53246 Craft III,H. Charles	12814	NC
33230 Creevy, LeeAnne W	CPAC.0010595	CT
24561 Croft,Brenda M	23180	WA
24432 Cronauer,James J	065.031693	IL
46242 Cummings,Richard M	10011	MA
25920 Curttright,Vincent A	065032544	IL
48057 Dahl,Shawn		
2013 Davenport,Sam D	CP18556457	IN
6618 Davis,Keith J	CP18704399	IN
22600 Davis,Susan L	O06256	IA
10508 Davisson,Richard A	CP19300260	IN
7807 Dawson,Harold W	O06459	IA
4188 Day,Richard D	O03828	IA

45074 de la Fe,Sergio	AC35002	FL
48016 Decilveo Jr,Joseph E	055257	NY
19560 Decker,Charles E	O10638	IA
14357 DeFilio,Scott D	CPAL.0009577	CT
33283 DeGrandis,Ron	CPA.06787	OH
56766 DeHart,Charles J	CA039064L	PA
36756 Deiso,Phyllis	25855	FL
58722 Del Core,Thomas A	087247	TX
48714 Del Re,Catherine	091368	NY
20512 DeLuca,Albert J	27964	NC
46997 Dempsey,Gregory	060062-1	NY
63041 Denena,Ana	058207	TX
11433 Denney,James Jay	05691	MN
51954 Dennis,Mark	26883	NC
56295 Denny,James H	905400	OK
46250 DePhillips,Keith A		
12112 Devine,Martin F	065.019672	IL
39054 Devino,Gregory L	AC35568	FL
17763 DeWulf,Craig R	O10314	IA
21967 DiGiusto,David A	9303	MA
62013 Dimick III,William E	065341	TX
46257 Dimino,Thomas J	9822	MA
61054 Dingwall,Michael	1101025218	MI
33325 Dobranic,David M	CPA 37972	OH
26927 Doggett,Ty P	O11543	IA
22033 Dombrowski,Robert A	065.020796	IL
17762 Donaldson,Aaron R		
13957 Donatelli,Henry	16403	MN
27266 Douvris,George	065.030988	IL
46260 Dow,Stacy E	16956	MA
24862 Draxler,Steven	18805	MN
25231 Drollinger,Lenore L	15102	WA
33342 Dubois,Dominic S	200299	MD
21932 Dunlap,Randall W	065.025810	IL
57523 Dunn,John A	6065	AL
23284 Dykes,Arthur J	002058	MD
8644 Eash,Robert E	28637	NC
33358 Edelheit,Richard	065.016300	IL
19852 Edgar,Cameron M	21304	MN
9251 Edwardson,John M	10962	MN
46267 Egbert,Allison H	21426	MA
23707 Ems,Steven R		
10148 Eto,Dwayne S	59272	CA

9501 Evans,Edward W	18694	NC
28697 Evans,John F	19962	MN
22946 Evans,Joseph J	065.022689	IL
16070 Even,Loras Raymond		
39066 Fanelli,Michael	120069	NY
8838 Farrell,Thomas M	065.023443	IL
35665 Feldman,David N	CA019134L	PA
11882 Feldmann,Robert Raymond	AC0023373	FL
27511 Fell,Travis J	O11648	IA
33409 Fennessy,Jason		
46271 Ferraro,Michael	7323	MA
10559 Ferreira,Thomas H	CPAL.0004995	CT
56770 Fesnak,Robert W	CA015252L	PA
62021 Fields,Kathleen K	051498	TX
33426 Fischer,Charles J	065010416	IL
9723 Fischer,Frederick L	O06971	IA
8631 Flemmer,Jeffry D	11704	MN
53379 Fletcher,Michael	26048	VA
23523 Fleura,Shawn	065.031070	IL
55722 Foley,Charles M	CPA.11951	OH
46277 Foraste,Michael C	18886	MA
23295 Forde,Mark W	0305-009599	VA
33446 Fortineaux,Marlon	42471	MD
13953 Fortsch,Zachary A	065.024573	IL
5302 Foster,Rodney D	O04843	IA
26900 Fox,Julee A.	2003029082	MO
33448 Fox,Michael	065-026386	IL
62027 Fraga,Santos Jr	030055	TX
36401 Frankel,David	18248	MA
21801 Franken,Galen Ross	015746	MO
46280 Frattasio,Robert A	20526	MA
29945 Friedman,Brett	AC0027326	FL
2342 Frisbie,Hugh D	23854	IL
57852 Furmanski,Neil	065027401	IL
1808 Furst,Kenneth W	R02947	IA
46282 Gaffey,Daniel J	22304	MA
33470 Gaines,Mark	065014650	IL
28914 Galivan,Karen	065.028026	IL
15873 Gallagher,Timothy M	065.018917	IL
22352 Gallegra,Vincent	052767	NY
20379 Gansen,Bryan R	2005002205	MO
62032 Garcia,Leslie G	067771	TX
44095 Gay,Mark	24608	NC

48448	Geopfert,Daimon		
12133	George,John	065.024892	IL
58532	Geschke,Steven J	004942	MO
57005	Ghazi,Tauseef		
59437	Gibson,Kristina	108943	TX
56281	Gibson,Michael J	906223	OK
9408	Gidlow,Eric A	11228	MN
53303	Gilbert,Meredith A	074436	TX
33517	Gillespie,Patrick G	079613	NY
33520	Ginsburg,Noah	065.018400	IL
18182	Glazik,Robert Anthony	065029170	IL
45170	Glynn,Robert	065.030011	IL
39978	Godwin,Armied A	16247	NC
46290	Goguen,Christopher		
21533	Golebiowski,Rich	CA-018989-L	PA
21663	Gorman,William J	09219	MD
43082	Gradl,Steven	90621	CA
11476	Graham,James G		
46299	Greehan,Katie	23251	MA
33569	Green,Thomas	065.024648	IL
56317	Greenwell,David T	4631	OK
23632	Greer,Michael S	12033	AZ
37784	Greisch,James R	35202	NE
59509	Grell,Jeffrey		
24499	Griffin,David H	78137	CA
62045	Griffith,Steven R	025223	TX
10611	Gross,Guy M	065.024944	IL
19891	Grossman,Michael A	010794	IA
28382	Grossman,Michael J		
55726	Grubb,Elizabeth B	CPA.29372	OH
27830	Gruidl,Nicholas P	19408	MN
39147	Guill,Andrew M	45191	NE
29010	Guirovich,Paul J	093536	NY
28364	Guo,Hao	086510	TX
51760	Haase,Phillip		
16951	Hague,John T	065.019853	IL
62049	Haigler,Christopher S	052863	TX
57533	Haley,Richard Wallace	2336-R	AL
13572	Halkitis,Michael J	065-027315	IL
38087	Hallemeier,Adam James	101878	CA
42316	Hallick,Michael T	091736	TX
33620	Hanover,Christine A	065.024430	IL
49838	Harder,John	12988	VA

20307 Harp,Melissa A		
24217 Hartema,Brett M	103662	TX
33639 Harvey,Mark	065.023282	IL
15295 Harvey,Matthew C	2000172908	MO
17419 Hasan,Hussain T		
33645 Hassett,William	065.021156	IL
28825 Hawkins,Bert	71366	CA
57215 Hayes,Vince	56236	CA
50022 Head,Daniel		
36058 Healey,Kathryn	CPA.0022334	CO
24587 Hedden,Dale K	06953	WA
40516 Heidt,Robert H	AC0025400	FL
21670 Hemelt,Matthew E	21240	MD
33662 Henson,Jeremy Steven	16959	AZ
45394 Hernandez,Carlos	AC44645	FL
28543 Hershberger,Brad L	R05514	IA
37686 Hill,Bjorn S		
57457 Hill,David	127265	CA
53310 Hill,Jeffery A	046569	TX
36674 Hill,Tammy M	CP18604478	IN
12178 Hillmann,Jon P	O07092	IA
33682 Hirsh,Lawrence Mark	CPA.14879	OH
33683 Hirsh,Mitchell	065.025351	IL
22171 Hobkirk,Heidi S	O10837	IA
33687 Hoff,Melanie S	064954	NY
28324 Hoffman,Ryan J	86512	CA
10926 Holland,Troy D	CP19400375	IN
17381 Holmberg,Martin R	065.029599	IL
33696 Holmes,Brian D		
59513 Homan,Brian		
13580 Horaney,Michelle	R04833	IA
2590 Horn,William K	04800	MN
46319 Houle,Julie M	20559	MA
55735 Howard,Hugh R	CPA.17921	OH
13917 Hren,Brian	16101	MN
28353 Hudson,Melvin E	87327	CA
61002 Humphries,John B		
46323 Hurley,J. Ryan	24170	MA
59514 Hutter,Christian		
33736 Isaac,Elliot	088640	NY
36640 Iyer,Kesavan R		
5119 Jackson,Todd A	08005	MN
25520 Jacobson,Robert W		

33755 Jenkins,Andrew	CPA.51385	OH
45005 Jenkins,Gary	AC40412	FL
55737 Jenkins,Kenneth J	CPA.30298	OH
27614 Ji,Yang Frank	065.049042	IL
21679 Jirsa,Robert J	5567	MD
12295 Joaquin,C Dean	66003	CA
4254 Johannesen,Jeffrey	R02999	IA
20784 Johnson,Elizabeth		
53172 Johnson,James	89662	CA
11446 Johnson,Randolph L	11379	MN
22956 Johnson,Steven	065.023506	IL
12793 Johnson,Steven R	2004019996	MO
16557 Jones,Brandon K	17613	MN
59563 Jones,Christopher		
55738 Jones,Paul R	CPA.37395	OH
25004 Jong,Karen W	52489	CA
4186 Jorth,Bruce J	AC0030231	FL
33793 Jugan,Steve	074349	NY
24042 Juliana,Michele		
29869 Kaczmarek,Joseph	065036159	IL
11850 Kadavy,James M	R03666	IA
20796 Kain,Theresa A		
25174 Kaiser,John	065040422	IL
33802 Kalic,Loraine A	34540	OH
16653 Kalla,Jennifer A	18937	MN
47749 Kastenschmidt,Robert	17979-1	WI
9089 Kathe,Shari L	065.025031	IL
51930 Katz,Jennifer	094791-1	NY
33820 Kaufman,Gabrielle	10303	MD
55912 Kautter,David	CPA2846	DC
47723 Kaweck, Richard		
26891 Keating, Sean	102435	NY
20842 Kelley, Steve E	18248	WI
44017 Kellogg, Jason J	CPA.0024891	CO
56036 Kelly, Raymond	49203	NY
25120 Keninger, Korey C	2008036970	MO
22082 Kennedy, Kristi	041718	TX
21230 Kenney, Matthew A		
8561 Kent, Ronald D	53375	CA
33844 Kessel, Morton	065-008141	IL
27860 Kettler, Joshua N		
48473 Keyler, Lawrence	CP18604949	IN
27730 Kiehl, Gregg	22862	NC

23990 Kiel,Paul F	065028079	IL
46335 Kiley Jr.,Paul C	20382	MA
9811 Kimball,J. Scott	065.027222	IL
21688 Kinslow,Joseph S	32696	MD
51119 Kirkell,Brian		
12172 Kirley,Thomas Michael	19033	MN
24758 Kirn,Steven	CPAL.0011450	CT
21547 Kirsh,Michael A	CA-039784-L	PA
13181 Kissell,Gerald B	14520	MN
44621 Kitchen,Patrick	065027201	IL
49895 Klimkowski,James		
14661 Klintworth,David J	065018487	IL
62561 Klisch,John David	CPA012504	GA
6319 Knudson,James R	11574	MN
13369 Koch,Timothy J	CP19800052	IN
48201 Kolodkin,Ronald	53387	CA
18468 Koltun,Steven M	065030997	IL
27859 Kondisetty,Sudhir K		
21549 Kopew,Steven P	CA-026408-L	PA
24340 Kostick,Tasha Rae	83182	CA
33889 Kot,Stanley	065.029350	IL
37460 Kothari,Hitesh	113601	NY
62075 Kothmann,William S	087978	TX
46340 Kracunas,William J		
8256 Kral,Mark E	23794	NC
3097 Kramer,Gary M	97107	CA
33899 Kreiner,Chaim H	065-029889	IL
8776 Krezek,James A	019868	MO
47908 Krusell,Ross		
48204 Kultgen,Mark	8573-1	WI
26156 Kurek,Karen L	065.017988	IL
53847 Kwiatek,Harlan J	118478-1	NY
46343 LaDue,Christopher K		
29310 LaFrance,Steven W	CP19200452	IN
10178 Lambrix,Gary R	3122R	NV
23622 Lamkin,Kathleen P		
46346 Lamothe,Marc P	20727	MA
24778 Landau,Gerald	CPAL.0007237	CT
33938 Langley Jr,Robert P	12043	MA
29064 Lanza,John	20CC02405400	NJ
33941 Lapidus,Carol C	055563	NY
14254 Lauritsen,Kaye A	17919-R	AZ
20839 Le Bihan,Franck		

45056 Leblanc,Larry L	38298	MD
20752 Lee,Jr.,Ronald Wendell	25765	NC
58460 Lee,Peter	75325	CA
41989 Lee,Susan	75088	CA
33975 Leffler,William H	11592	MD
27284 Leitzen,Valerie	25438-1	WI
13293 Lemke,Eric	065.025556	IL
20161 LeMond,Ryan T	87915	CA
19543 Lemons,Dean M		
11865 Lenz,Thomas C	065.015432	IL
45652 Levenson,Daniel F	065.028531	IL
53327 Li,Virginia Way-Jen	065557	TX
14916 Lidel,Jamie L	11150	AZ
57671 Lindamood,Alex	29898	VA
51632 Linders,Martina	239.011529	IL
22395 Lipari,Donald	054561	NY
58729 Lisi,John	AC0027968	FL
4868 Lockwood,Debra K	AC0032286	FL
46054 Logan,Marc D	31552	VA
53329 Logan,Robert M	017348	TX
62080 Lonsdale,Patrick M	080505	TX
50954 Lord,Sara	20148	MN
22398 Lorusso,Mark	CPAL.0004885	CT
54153 Loudermilk,Jay	CP10000367	IN
15315 Lundberg,Michael D	27820	MN
13094 Luzi,David S	065.022027	IL
28294 Machara,Joseph	065.021403	IL
7836 Mack,Christine T	10683	MN
46365 MacKenzie,Christopher J	10223	MA
48599 Mackey,Scott	27613	MA
48127 Macora,Stanley	107803	NY
21840 Maddux,Gregory A	011149	MO
35901 Maginley,Donnovan	AC0027718	FL
21994 Mahoney Jr.,Joseph E	14545	MA
56797 Mahoney,William III P	CA017304L	PA
29771 Majer,John	AC38374	FL
56798 Malone,Andrew J	CA020473L	PA
3597 Mansk,James Kenneth	065.019318	IL
35661 Mantas,John H	CA015394L	PA
11863 Marcotte,Milton J	065.026199	IL
57554 Mardis,Jeffrey T	7390	AL
53332 Margolis,Barry H	010945	TX
36915 Margossian,Raffi	130338	CA

34093 Marinacci,Thomas P	043413	NY
59520 Marker,Jeffrey		
20382 Marrano,Brian C	065026742	IL
39793 Marshall,Brian	CPAL.0012096	CT
11756 Marshburn,Morris R	16764	NC
13635 Martin,Garrick L	22740	NC
14761 Martin,Jerome J	17652	MN
21478 Martinelli,Susan A	CPAL.0012003	CT
21562 Marvel,Paul J	CA024508L	PA
24483 Mascareno,Samuel	85325	CA
57555 Mason,Craig J	8140-R	AL
12537 Massmann,Lance Walter	1739	SD
34117 Matheny,James Stephen	4270	MD
54304 Matson,Patricia		
14526 Matthys,Ryan	CP19800098	IN
43857 Matz,Randy		
16770 Maves,Brandon M	19880	MN
21703 Mayhew,Keith R		
16635 Mazza,Joseph D	73913	CA
34127 McAuliffe,R Bruce	CPA.40148	OH
2337 McCann,Steven J	R03219	IA
20477 McCarragher,Joseph D	O10820	IA
50047 McClelland,Stephen	078478	NY
26322 McConnell,Paige M	83821	CA
42719 McCourt,John G	31155	VA
46378 McDonald,Robert Joseph	21541	MA
56799 McLemore,Lisa A		
12523 McNeal,Timothy D	15363	MN
22405 McParland,John	043916	NY
46383 Meconi,William L	27356	MA
24707 Megahee,Laura	31644	NC
18477 Meier,Kurt		
38990 Menaker,Steven Alan	14592	NC
34165 Meritt,Brian S	4272	MD
44565 Metzger,Moshe	039939	NY
34174 Meyer,Joel	065.008152	IL
34179 Milewski,Thomas A	065.027504	IL
29980 Miller,Bradley	CP10500049	IN
44544 Miller,Faye	35856	MD
28414 Miller,Jonathan		
2354 Miller,Kenneth L	R02530	IA
11489 Millmann,Daniel C	10884-1	WI
7677 Miskell,Mark W	065.018806	IL

55750 Moeller, Jay J	CPA.28954	OH
34198 Moenck, Jan M		
21710 Monaghan, Michael P	6559	MD
25005 Moore, James B	O07935	IA
14461 Moore, Robert B	065.024643	IL
24615 Morgan, Bryce W	08081	WA
12242 Moritz, Timothy E	065.025174	IL
4042 Morton, James F	CP18605929	IN
49162 Mulloy, Patrick	CA049627	PA
13798 Mulvey, Peter T	065.024774	IL
22411 Muratovic, Haslan	084187	NY
13772 Murphy Hirata, Patricia	32981	CA
20241 Murphy, Christopher M	065030673	IL
6900 Murphy, Craig A	09135	MN
14703 Musi, Gennaro	074444	NY
14989 Nafziger, Michael		
38249 Nahom, Robert	8337	AZ
58542 Nahorski, James R	006105	MO
46403 Natalucci, Gregory P	20738	MA
3691 Natenstedt, Donald E	36959	CA
22417 Nedder, Ernest J	CPAL.0012098	CT
23940 Nelson, Bryan		
5175 Nelson, Michael V	06106	MN
1447 Neumann, Roger L	O01532	IA
36970 Newman, Philip	AC39224	FL
24244 Nichols, K. Michael	239001836	IL
24079 Nichols, Martin		
34287 Nichols, Richard	034126	NY
23772 Nickel, Jamie S	20149	MN
46409 Nicolopoulos, John	16073	MA
52633 Niden, Henry	11620	GA
16432 Nietzel, Terri L	065.025218	IL
58543 Nilges, Dennis P	004387	MO
34294 Nockels, Paul J	065-024441	IL
51827 Noonan, David		
53848 Norfleet, James	072675	NY
62104 Notley, Robert M	068534	TX
34301 Nudelman, Mendel	065016675	IL
49523 Nunez, Alfonso	130211	CA
62105 O'Brien, Michael W	025596	TX
34313 O'Brien, William J	065024311	IL
18230 O'Connor, Douglas J	26003-1	WI
3063 Oeth, David R	11205	MN

24621 O'Hare,Kenneth	20281	WA
35662 Ohliger,Teri A	CA013199L	PA
58429 O'Leary,Richard A	49072	CA
43771 O'Leary,Thomas	25467	VA
3594 Opheim,Douglas W	09295	MN
8749 Opland,Gordon L		
27140 Parish,Steven		
18466 Passaglia,Linda R	25521	WI
46419 Paul,Alan D	4106	MA
12403 Pavano,Carrie A	13441	AZ
44058 Peikes,Rebecca	CA13165L	PA
34395 Peltz,Scott	065.014834	IL
23509 Perez,Eric	CPAL.0009947	CT
62112 Perez,Jr.,Joel	075571	TX
23203 Perez,Patricio J	AC0031690	FL
9372 Peterson,David B	065022498	IL
34404 Petrus,William J	CPA.20053	OH
53339 Phipps,Jeannette I	013519	TX
16310 Pierce,Christopher M	087074	TX
62654 Pinkstaff,Karen	084815	TX
55757 Pleiman,Todd P	CPA.41197	OH
22430 Plutzer,Robert	084963	NY
23014 Pornoy,Karen	239.028035	IL
48474 Pottratz,Michael	CP19500220	IN
442 Price,Dean R	O01045	IA
6637 Prien,Kevin K	O05720	IA
26977 Prillaman,Jacquelyn	28872	NC
56282 Prophet,Melissa G	904379	OK
17780 Prough,Roger L	CPA.47060	OH
40457 Radford,Michael	17133	NC
1776 Radke,Craig T	24755	NC
19763 Ragan,Randy A	065.007514	IL
9864 Randles,Gary R	065.014146	IL
34482 Rate Jr,Richard A	45829	VA
55316 Reagan,Kevin	45303	CA
24635 Reffner,Karen L	19282	WA
27740 Reimann,Rodney		
34495 Rennie,Marcia	103904	NY
11981 Reto,Joyce	CPA034281	GA
34505 Ricchezza,Joseph R	051229	NY
57571 Richardson,James L	2502	AL
17207 Richardson,James M	44937	NE
39902 Riddle,Steven D		

29539 Ridenour, Craig	31928	NC
35666 Rilling, John	CA028936L	PA
62120 Rios, Raul	045147	TX
24639 Ritchie, Scott	20355	WA
8185 Ritsche, Mark A	10763	MN
13206 Roeder, Susan L	CA046874	PA
29213 Romano, John J	R04772	IA
56813 Romano, Michael T	CA030102L	PA
4119 Rominger, Jack L	58587	CA
11313 Roozeboom, Douglas T	O09367	IA
46445 Rosenfeld, Diego		
34547 Rosenthal, Barry	065-012956	IL
9598 Ross, Jeffrey A	AC0026745	FL
28669 Rotta, Matthew Joseph	065.034770	IL
8671 Rourick, Thomas J	081462	TX
46663 Routh, Daniel James	30429	NE
17562 Rubischko, Jeremy D	19522	MN
16197 Rucker, Brandon T	26145	NC
34562 Ruey, Nathaniel J	87345	IL
40884 Russell, William Todd	AC39525	FL
56283 Salmons, James B	906101	OK
24644 Sancewich, Wendy M	22362	WA
35867 Sanders, Jamie Klosterman	108134	TX
28780 Sanderson, Colin	097823	NY
41453 Sandler, Eric	074239-1	NY
22017 Sannella, Louis J	06058	MA
64020 Sant, Sean	1101023318	MI
11451 Santori, Mary Beth	14730	MN
14670 Sasse, Denise A	065.025549	IL
50175 Saunders, Corey	30621	WA
23375 Saunders, Rodney L	21474	MD
23376 Savva, Elisavet M	26678	VA
44482 Scaliti, Matthew	104400	NY
4773 Scharenbroch, Carl L	9525	WI
46450 Schena, Robert J	18260	MA
43731 Schmidt, Robert		
34623 Schneidman, Byron	065.018327	IL
34624 Schnell, Thomas M	239.029409	IL
12206 Schoenauer, Steven R	O07906	IA
55768 Schoster, Kenneth J	CPA.21772	OH
7105 Schroeder, Kathleen O	10253	MN
60751 Schulman, Jay		
3978 Schulte, Jon P	0854	SD

34639 Schwartz,Michael A		
34642 Schwartz,Terry	18317	AZ
34643 Sciarappa,Donna M	23883	OH
2808 Score,Douglas O	04184	MN
7817 Scudder,David	065.023615	IL
34648 Seaton,Jennifer	065.028541	IL
53409 Sedwick,Melna Lynn	AC46970	FL
44686 Seidel,Jeffry B	043951	NY
4843 Seiler,David J	065-011730	IL
33152 Seitz,Kate	239.006090	IL
36434 Sekhri,Vikas	103576	NY
15697 Sengstock,Dean A	19322	MN
44689 Sevier,Jason	21486	MD
62134 Sewell,Marc D	080326	TX
28501 Shah,Kislay	CPAL.0012608	CT
46455 Shaker,Christopher M	31453R	MA
46456 Shamon,Joel F	13856	MA
60615 Sharique,Nazif	079489	TX
56944 Sharp,Kristi	069502	TX
14662 Shaw,Patrick T	065.019341	IL
22582 Shaw,Thomas J	065.028969	IL
22457 Shear,Eugene	075444	NY
34670 Sheeley,Stacey	087022	NY
24959 Sheridan,Rebecca T	100336	TX
22458 Shlinger,Harry	036699	NY
63995 Short,Paul	75380	CA
50931 Shriner,Richard		
19769 Shumovich,Daniel G		
29787 Sibley,Jason A	CPA.0021635	CO
18400 Siebrasse,Paul B		
52486 Siegel,Charles Mitchell	086360	NY
53351 Siegel,Terri T	058976	TX
45591 Silver,David	30657	MD
51129 Simms,George	32621	NC
23729 Sims,Leslie A	2004003877	MO
22366 Singer,Cristin	080750	NY
20199 Sink,James L		
17264 Sisler,Melissa R	O09875	IA
20276 Sjoholm,Joseph P	086778	NY
59529 Sloan,Kirk		
12916 Smaroff,Duke G	065.026121	IL
12595 Smith,David N	16153	NC
59530 Smith,Debra		

7117 Smith,James M	09900	MN
21908 Smith,Kevin M	2007023720	MO
46464 Smith,Michael D	17450	MA
8871 Smith,Roger K	O06299	IA
23386 Sneeringer,Thomas J	0018691	MD
5981 Snyder,Mark L	12457	NC
41835 Sobhy,Mohamed	52224	CA
10077 Sokolowski,Christopher J	065-017542	IL
34750 Spencer,Margaret C	AC0007604	FL
34752 Spigelman,Alan Howard	065.020582	IL
34754 Spizman,William D	065.018866	IL
46112 Sponsel,Elizabeth Jean	11874	MN
53357 Sprague,David B	052002	TX
7376 Spreitzer,James B	05178	MN
45384 Sprenger,Steven S		
41597 Sproull,John Patrick	AC41989	FL
62136 Sprouse,Lester F	026775	TX
46467 St. Germain,Jim E		
45401 Stackpole,Leslie B	13934	AZ
55772 Stallard,Justin D	CPA.37690	OH
34774 Steinberg,Joel	052408-1	NY
14801 Sterling,David A	065.018489	IL
55773 Steward,Daniel P	CPA.41779	OH
57579 Stewart,Stephen S	9239	AL
56818 Stilo,V Todd	CA022533R	PA
61889 Stocks,James		
12926 Stoettner,Robert E	065.025560	IL
7377 Stoneburner,Keith Lee	10308	MN
18276 Strauss,Amanda Claire	086827	TX
44255 Strimber,Mark		
34801 Strype,Michael P	059675	NY
41338 Stuart,Richard	CPAL.0006163	CT
46579 Sturisky,Gary	72043	IL
38571 Sundar Raj,Kartik	33738	VA
47607 Susswein,Donald Benjamin		
26949 Swanson,Andrew C	O10854	IA
41316 Sweeney,James P	AC0027453	FL
46479 Talcoff,Mathew D	17087	MA
39483 Tambor,Yaakov	095155	NY
27745 Tasel,Murat	25570	MD
12402 Tassitano,Tamara K	AC0025324	FL
22472 Taub,Stuart	075425	NY
34864 Thomas-beck,Kathleen M	AC0023273	FL

59577 Tickner,Benjamin		
26483 Ticknor,Matthew M	2007018405	MO
9560 Tiefenthaler,Tim J	81209	CA
1793 Tomaw,Mark A	065.010811	IL
27601 Topinka,Jolene A		
12514 Topp,Corey A	16718	MN
34889 Tracy,Mitchell P		
22880 Trager,Michael H	CA012947L	PA
13852 Tramp,Chad P	R03928	IA
25079 Tritabaugh,Adam W.	22733	MN
57587 Tucker,Richard J	4742-R	AL
7100 Tunning,Marty J	O05650	IA
28345 Tutor,Matthew W	85626	CA
15448 Umphress,Victoria Y	CPA-2841	NV
16108 Underwood,Douglas W		
25014 Urban,Anthony A		
42830 Valderrama,James	35648	OH
28351 Valentine,Gretchen L	43814	CA
43584 Van Wert,David	101332	CA
15989 Vance,Patrick M		
3216 Vandenberghe,Daniel A	06182	MN
15389 VanDyne,Rochelle Ann	18996	MN
41980 Vanlandingham,Scott D		
12368 Vannucci,Kevin T	106822	NY
40506 Varga,Gerald	104171	CA
4866 Verdick,Martin E	065.012773	IL
35183 Vergo,Michael J	AC0016351	FL
51752 Vetter,Gregory		
29459 Vial,Paul R	O04487	IA
46497 Vitale,Leslie P	8314	MA
34943 Vogelsang,William	124955	CA
14489 Voigt,Lee A		
13135 Volpe,Ralph A	CPAL.0004025	CT
51374 Wagner,Jr,Horace	AC0019559	FL
7876 Wagner,Robert E	22543	NC
2703 Walch,James M	04699	MN
48819 Walker,Patrice		
34964 Wall,Daniel M	065-025181	IL
25542 Wallace,Keith T	18649	NC
7217 Wallgren,Donald	13979	MN
34968 Walti,Kenneth Scott	239027702	IL
53372 Warley,Carol G	021968	TX
57792 Warren,Andrew	CPAL.0017946	CT

27896 Wasserman, Philip M	040378	NY
16167 Waterman, Jonathan A	065031103	IL
25638 Waters, Sarah J	CP11300399	IN
57590 Watkins, Larry W	8948	AL
57591 Watson, James A	2646	AL
26408 Watson, Michael P		
34980 Wax, Laurie F	088547	NY
39359 Webber Lacco, Sara Ann		
23403 Weber Jr., Eugene A	25457	VA
50158 Weber, John	093366	NY
34983 Weber, Michael B	059179-1	NY
18171 Weber, Ryan J	O10585	IA
26781 Wehrheim, Richard D.	R04587	IA
34985 Weil, Lynne	065.031226	IL
9122 Wells, William E	1065R	NV
24241 Wernimont, Chad M	O11343	IA
57593 West, John C	2759	AL
53770 Wetzel, Daniel	15912	MO
35000 Wheadon, Daniel J	21402	MA
38985 Wheat, Mandy Lynn	32100	VA
35001 Whelan, Daniel	18110	MD
28504 Whetstone, Tracy	065.033076	IL
27387 Wickwire, Craig D.	88385	CA
56028 Wilgenbusch, Scott	065037717	IL
14663 Wilkens, Thomas Lee	24977	NC
57596 Wilks, Shad W	8295	AL
21598 Williams, Colleen A	CA015469L	PA
14667 Williams, Dana C	65.024883	IL
10676 Williams, Jeffrey G	19795	NC
38466 Williams, Michael F	073093	TX
29907 Wilson, Jerry	32614	NC
24665 Wilson, Lisa T	14550	WA
26490 Wilson, Peter S	53158	NY
40535 Wilson, Scott H.	AC0023048	FL
17567 Wilson-Jones, Darcelia A	73503	CA
53179 Wiltgen, Karen		
35029 Windlinger, John R	065.019426	IL
28515 Windram, Thomas	CPA902556	DC
60612 Wingate, Martin	AC0026603	FL
35033 Wischmeyer Jr, Thomas A	CPA.25121	OH
54273 Wiskus, Jennifer	132344	CA
7840 Woell, James M	10838	MN
52977 Wood, Anthony		

54897 Wood,Christian		
47491 Wood,David	065.026720	IL
13432 Woodworth,William J	74291	CA
40503 Worden,Clay	AC0027808	FL
23677 Worries,Craig	065031263	IL
35056 Wozniczka,John	065-024496	IL
62160 Wright,John E	063392	TX
35684 Wright,Rodlee J	CA032851L	PA
53376 Wright,Thomas M	014087	TX
62161 Wright,Tom D	076204	TX
46493 Wunder,Nichole	25742	MA
35063 Yager,Jeffrey H	48771	NY
46567 Yonowitz,Arthur	17500	MD
50726 York,Sherri Holbrook	28929	NC
23653 Zabel,Jeremy D	21466	MN
26696 Zagar,Teresa	065.030538	IL
35084 Zalick,John P	CPA.10855	OH
21167 Zall,Bryan A	3099	AZ
24823 Zanderson,Jason V	1905	SD
16646 Zwart,Jeremy D	18988	MN

AMENDMENT NO. 2

This AMENDMENT (together with any appendices or exhibits hereto, this "Amendment") dated as of March 1, 2017 between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting for and on behalf of the Office of the Nassau County Comptroller, having its principal office at 240 Old Country Road, Mineola, New York 11501 (the "Department"), and (ii) RSM US, LLP ("RSM", f/k/a McGladrey LLP), having its principal office at 1185 Avenue of the Americas, New York, New York 10036 (the "Contractor").

WITNESSETH:

WHEREAS, pursuant to County contract number CQCO14000004 between the County and the Contractor, executed on behalf of the County on December 15, 2014, as amended by the arrangement letter, dated January 6, 2015, and as amended by Amendment 1, County contract number CLCO16000002, executed on behalf of the County on April 11, 2016 (together, the "Original Agreement"), the Contractor provides services in connection with the complete annual financial audit of the County and single audits of federally funded programs, which services are more fully described in the Original Agreement (the services contemplated by the Original Agreement, the "Services"); and

WHEREAS, the term of the Original Agreement was from the commencement of the audit of the County's financial statements, and shall end with the completion of all Audit Services for the fiscal year ending December 31, 2016, provided that the County has the option to extend the Original Agreement for up to two (2) additional years, with each extension covering the period from commencement through completion of audit services for each respective fiscal year through fiscal year ending December 31, 2018, or unless sooner terminated in accordance with the terms of the Original Agreement (the "Original Term"); and

WHEREAS, the maximum amount that the County agreed to reimburse the Contractor for Services under the Original Agreement, as full compensation for the Services, was Nine Hundred Sixty-Four Thousand Seven Hundred and Eighty-Three and 00/100 Dollars (\$964,783.00) ("Maximum Amount"); and

WHEREAS, the Original Agreement provided that where there is a change in the scope of Services or any agreed-upon additional audit-related services to be provided under the Original Agreement, or in any circumstance with respect to the Original Agreement, the parties shall negotiate in good faith to make an equitable adjustment to the rates; and

WHEREAS, the County and Contractor deem it in their respective best interests to include additional audit-related services as part of the Services and to increase the Maximum Amount to provide funds for such additional audit-related services; and

WHEREAS, the County and the Contractor desire to further amend the Original Agreement as and to the extent set forth in this Amendment; and

NOW, THEREFORE, in consideration of the promises and mutual covenants contained in this Amendment, the parties agree as follows:

1. Amount of Consideration: The Maximum Amount in the Original Agreement shall be increased pursuant to Section 4 (A) (3) of the Original Agreement by Forty-Five Thousand Seven Hundred and Sixty-Six and 00/100 Dollars (\$45,766.00) as compensation for additional audit related services relating to the Contractor's audit of the County's financial statements, so that the maximum amount that the County shall pay the Contractor as full consideration for all Services provided under the Original Agreement, as amended by this Amendment (the "Amended Agreement"), shall not exceed One Million Ten Thousand Five Hundred and Forty-Nine and 00/100 dollars (\$1,010,549.00) (the "Amended Maximum Amount").

2. Services: The Services to be provided by the Contractor as set forth in Section 2 of the Original Agreement shall be amended to include the following additional services performed by Contractor in relation to the following items, with their respective costs:

- a. Unexpected circumstances required significant additional work above and beyond the normal scope of testing which ultimately led to the need for a restatement of opening fund balance for the County's capital funds to ensure the completeness and accuracy of the adjusting entries required as well as additional examination of the underlying schedules and records for 2015 and 2014 at a maximum cost of Eighteen Thousand One Hundred and Eighty-Two and 00/100 Dollars (\$18,182.00);
- b. Two of the County's federally funded grant programs required qualified opinions from the Contractor (instead of unmodified, or clean, opinions) due to unanticipated matters which occurred during the performance of the auditing procedures above the normal scope of the audit. Because of the lateness of obtaining responses to questions and support for selections, and because of the significance of the findings that required the Contractor to qualify its opinions on the two programs, the Contractor had to spend more staff time than anticipated following up and had to bring more staff out at times not originally scheduled or budgeted. This resulted in additional costs for the supplementary staff necessary to complete the testing that is required by the Federal government at a maximum cost of Twenty-Two Thousand Four Hundred Eighty-Three and 00/100 Dollars (\$22,483.00);
- c. An unexpected circumstance occurred with the County Executive's indictment after the CAFR audit but before the DOT audit was issued. Risk mitigation procedures were required in order for the Contractor to be able to issue the DOT report. Contractor had to work with its National Office of Risk Management to evaluate the indictment and available news information, additional required procedures in order to issue the DOT report at a maximum cost of Five Thousand One Hundred and One and 00/100 Dollars (\$5,101.00).

3. Full Force and Effect. All the terms and conditions of the Original Agreement not expressly amended by this Amendment shall remain in full force and effect and govern the relationship of the parties for the term of the Amended Agreement.

[Remainder of Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the parties have executed this Amendment as of the Effective Date.

RSM US, LLP

By:

Scott A Bassett

Name:

Scott A Bassett

Title:

Partner

Date:

4-25-17

PLEASE EXECUTE IN BLUE INK

Connecticut

State of ~~New York~~)

New) ss.:

County of Haven)

On the 25th day of April in the year 2017 before me personally
Scott A. Bassett, to me personally known, who, being by me duly sworn, did depose and say
that he or she resides in the County of New London; that he or she is a Partner of RSM
US LLP, the limited liability company described herein and which executed the above
instrument; and that he or she signed his or her name by authority of the partners of said limited
liability company.

Venue C. Wallace

NOTARY PUBLIC

State of Connecticut

NASSAU COUNTY

By: _____

Name: _____

Title: County Executive

(or) Chief Deputy County Executive

(or) Deputy County Executive

Date: _____

NOTARY PUBLIC

STATE OF NEW YORK)

) ss.:

COUNTY OF NASSAU)

On the ____ day of _____ in the year 2017 before me personally came _____ to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of _____; that he or she is a Deputy County Executive of the County of Nassau, the municipal corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto pursuant to Section 205 of the County Government Law of Nassau County.

Notary Public



E-62-16

JM

Contract Details

SERVICE: 2015 County Audit

NIFS ID # CLCO16000002 : NIFS Entry Date: 2/8/16 Term: 12/29/15 to 12/31/16 CAFR Year

New <input type="checkbox"/> Renewal <input type="checkbox"/>
Amendment <input checked="" type="checkbox"/>
Time Extension <input type="checkbox"/>
Addl. Funds <input type="checkbox"/>
Blanket Resolution <input type="checkbox"/>
RES#

1) Mandated Program:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
2) Comptroller Approval Form Attached:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3) CSEA Agreement § 32 Compliance Attached:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
4) Vendor Ownership & Mgmt. Disclosure Attached:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
5) Insurance Required	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Agency Information

Vendor	
Name RSM US LLP	Vendor ID# 420714325-01
Address 1185 Avenue of the Americas, New York, NY 10036	Contact Person Jen Katz
	Phone (212) 372-1000

County Department	
Department Contact Sergio A. Blanco	
Address 240 Old Country Road, Mineola, NY 11501	
Phone (516) 571-2854	

Routing Slip

DATE Rec'd.	DEPARTMENT	Internal Verification	DATE App'd & Fw'd.	SIGNATURE	Leg. Approval Required
	Department	NIFS Entry (Dept) 2/8/16 NIFS Appvl (Dept. Head) <input checked="" type="checkbox"/> Contractor Registered <input checked="" type="checkbox"/>	2/26/16	[Signature]	
	OMB	NIFS Approval (Contractor Registered) <input checked="" type="checkbox"/>	2/24/16	[Signature]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not required if blanket resolution
	County Attorney	CA RE & Insurance Verification <input type="checkbox"/>	2/24/16	[Signature]	
	County Attorney	CA Approval as to form <input type="checkbox"/>	2/29/16	[Signature]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Legislative Affairs	Fw'd Original Contract to CA <input type="checkbox"/>	2/29/16	[Signature]	
3/13/16	County Attorney	NIFS Approval <input checked="" type="checkbox"/>	3/13/16	[Signature]	
	Comptroller	NIFS Approval <input checked="" type="checkbox"/>	3/25/16	[Signature]	
2/28/16	County Executive	Notarization Filed with Clerk of the Leg. <input type="checkbox"/>	2/28/16	[Signature]	



Contract Summary

Description: Additional Services in connection with the Audit of the County's Financial Statements for the 2015 through 2016 CAFR years.
Purpose: Contractor is to provide additional services related to the comprehensive audit of County's financial statements, provide management letters, perform the County's federally mandated single audit and provide other related services. These include adjustments to the preliminary trial balance; adjustments to the cash balance; adjustments to deferred revenue in the Grant Fund; adjustments to revenue from the Tobacco Settlement Corporation; and adjustments to the reporting of FEMA expenditures.
Method of Procurement: A request for proposals was done in January 2014.
Procurement History: Three firms submitted proposals. After a lengthy evaluation process, including presentations by all of the three proposers, and Best and Final Offers from each of the three proposers, the evaluation committee determined that McGladrey's (n/k/a RSM US, LLP), proposal was superior to the rest.
Description of General Provisions: Complete annual financial audit of the County and Single Audits of Federally Funded Programs, inclusive of monies received under ARRA management letters.
Impact on Funding / Price Analysis: \$64,783.
Change in Contract from Prior Procurement: N/A
Recommendation: Approve as submitted

Advisement Information

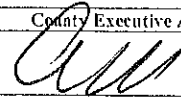

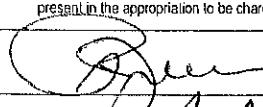
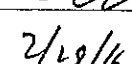
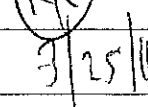
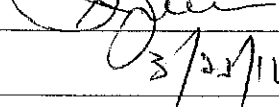
BUDGET CODES	
Fund:	GEN
Control:	CO
Resp:	1200
Object:	DE503
Transaction:	103

FUNDING SOURCE	AMOUNT
Revenue Contract <input type="checkbox"/>	XXXXXXXX
County	\$64,783
Federal	\$
State	\$
Capital	\$
Other	\$
TOTAL	\$64,783

LINE	INDEX/OBJECT CODE	AMOUNT
01	COGEN1200 DE503	\$64,783
X		\$
X		\$
X		\$
X		\$
X		\$
TOTAL		\$64,783

RENEWAL	
% Increase	
% Decrease	

Document Prepared By: _____ Date: _____

NIFS Certification	Comptroller Certification	County Executive Approval
I certify that this document was accepted into NIFS.	I certify that an unencumbered balance sufficient to cover this contract is present in the appropriation to be charged.	Name 
Name 	Name 	Date 
Date 	Date 	E #: (For Office Use Only)

RULES RESOLUTION NO. 63 2016

E-62-16

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE
TO EXECUTE AN AMENDMENT TO A PERSONAL SERVICES
AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON
BEHALF OF THE OFFICE OF THE NASSAU COUNTY
COMPTROLLER, AND RSM US LLP

Passed by the Rules Committee
Nassau County Legislature
By Voice Vote on 3-7-16
VOTING:
ayes 7 nays 0 abstained 0 recused 0
Legislators present: 7

WHEREAS, the County has negotiated an amendment to a personal services agreement with RSM US LLP in connection with the complete annual financial audit of the County and single audits of federally funded programs, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the said amendment to an agreement with RSM US LLP.

RULES RESOLUTION NO. – 2016

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE
TO EXECUTE AN AMENDMENT TO A PERSONAL SERVICES
AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON
BEHALF OF THE OFFICE OF THE NASSAU COUNTY
COMPTROLLER, AND RSM US LLP

WHEREAS, the County has negotiated an amendment to a personal services agreement with RSM US LLP in connection with the complete annual financial audit of the County and single audits of federally funded programs, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the said amendment to an agreement with RSM US LLP.

LINK TO:

DOCUMENT HEADER

02/08/2016 4:01 PM

DOCUMENT CATEGORY : CL CONTRACT INCREASE /CHANGE TERMS
ENTERED BY : MARKERT, VALERIE 1-6552
DOCUMENT NUMBER : CLCO16000002 INITIATING DEPT : CO
INPUT PERIOD (MM YYYY) : 02 2016 FEBRUARY
VENDOR NUMBER / SUFFIX : 420714325 01 APPROVAL TYPE : 01
VENDOR NAME : RSM US LLP
VENDOR ADDRESS : 5155 PAYSPHERE CIRCLE

COUNTRY : CHICAGO IL 60674
ALPHA VENDOR : USA
BANK NUMBER : RSM US LLP
DUE DATE :
DOCUMENT AMOUNT : 64,783.00
NUMBER OF LINES : 1
TRANSACTION CODE HASH :
TERMS :
POSTING/EDIT ERRORS : P414
F1-HELP F2-SELECT F3-DELETE F4-PRIOR F5-NEXT F6-DTL ENTRY
F7-VIEW DOC F8-SUBMIT F9-LINK F10-SAVE F11-ERRORS F12-ADL FCTNS
G014 - RECORD FOUND

TREAS NO :
SINGLE CHECK :
CURRENCY CODE :
RESPONSIBLE UNIT :

NOTEPAD (Y OR N) : N

LINK TO:

ENCUMBRANCE / ACC RECEIVABLE DOCUMENTS

4:01 PM

DOCUMENT : CLC016000002 - 01 INPUT PER: 02 2016 AMOUNT :

64,783.00

TRANS CODE : 109 ADD A SUFFIX TO A CONTRACT
DOCUMENT REF : CQCO14000004 03
TRANS DESC. : ADD'L SVCS FOR 2014 AUDIT CAFR
TRANS AMOUNT : 64,783.00
INDEX : COGEN1200 ACCOUNTING
SUBJECT : DE503 FINANCIAL
UCODE/ORD#/DRC :
GRANT :
GRANT DETAIL :
PROJECT :
PROJECT DETAIL :
START DATE :
END DATE :

FINANCIAL ERRORS :

F1-HELP F2-SELECT F3-DELETE F4-PRIOR F5-NEXT
F7-VIEW DOC F9-LINK F10-SAVE
G008 - NEXT RECORD DISPLAYED

LINK TO:

VENDOR DETAIL

02/25/2016
11:02 AM

FISCAL MO/YEAR : 12 2015 DEC 2015
VENDOR : 420714325 01 RSM US LLP

BALANCE TYPE : 01 ENCUMBRANC

S	POST DATE	T/C	DOCUMENT	INDEX	SUBOBJ	BANK	CHECK NO	PERIOD	AMOUNT
	12/15/2015	109	CAC015000003	01	COGEN1200	DE503		12 2015	
			FY2015 AUDIT OF CTY FINANCIAL STMTS		CAFR				300,000.00

F1-HELP F2-SELECT
F7-PRIOR PG F8-NEXT PG F9-LINK
G014 -- RECORD FOUND

George Maragos
Comptroller



OFFICE OF THE COMPTROLLER
240 Old Country Road
Mineola, New York 11501

COMPTROLLER APPROVAL FORM FOR PERSONAL, PROFESSIONAL OR HUMAN SERVICES CONTRACTS

Attach this form along with all personal, professional or human services contracts, contract renewals, extensions and amendments.

CONTRACTOR NAME: RSM US, LLP

CONTRACTOR ADDRESS: 1185 Avenue of the Americas, New York, NY 10036

FEDERAL TAX ID #: 420714325-01

Instructions: Please check the appropriate box ("☑") after one of the following roman numerals, and provide all the requested information.

I. ☐ The contract was awarded to the lowest, responsible bidder after advertisement for sealed bids. The contract was awarded after a request for sealed bids was published in _____ [newspaper] on _____ [date]. The sealed bids were publicly opened on _____ [date]. _____ [#] of sealed bids were received and opened.

II. ☐ The contractor was selected pursuant to a Request for Proposals.

The Contract was entered into after a written request for proposals was issued on _____. Potential proposers were made aware of the availability of the RFP by advertisement in Newsday, posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on _____, 2015. One (1) proposal was received and evaluated. The evaluation committee consisted of: three members of the Comptroller's Office. The proposals were scored and ranked. As a result of the scoring and ranking, the highest-ranking proposer was selected.

III. ☒ This is a renewal, extension or amendment of an existing contract.

The contract was originally executed by Nassau County on _____ [date]. This is a renewal or extension pursuant to the contract, or an amendment within the scope of the contract or RFP (copies of the relevant pages are attached). The original contract was entered into after a request for proposals were done in January, 2014.

Three firms submitted proposals. The evaluation committee determined that RSM's proposal was superior. [describe procurement method, i.e., RFP, three proposals evaluated, etc.] Attach a copy of the most recent evaluation of the contractor's performance for any contract to be renewed or extended. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to continue to contract with the county.

IV. ☐ Pursuant to Executive Order No. 1 of 1993, as amended, at least three proposals were solicited and received. The attached memorandum from the department head describes the proposals received, along with the cost of each proposal.

- ☐ A. The contract has been awarded to the proposer offering the lowest cost proposal; **OR:**
- ☐ B. The attached memorandum contains a detailed explanation as to the reason(s) why the contract was awarded to other than the lowest-cost proposer. The attachment includes a specific delineation of the unique skills and experience, the specific reasons why a proposal is deemed superior, and/or why the proposer has been judged to be able to perform more quickly than other proposers.

V. ☐ Pursuant to Executive Order No. 1 of 1993 as amended, the attached memorandum from the department head explains why the department did not obtain at least three proposals.

- ☐ A. There are only one or two providers of the services sought or less than three providers submitted proposals. The memorandum describes how the contractor was determined to be the sole source provider of the personal service needed or explains why only two proposals could be obtained. If two proposals were obtained, the memorandum explains that the contract was awarded to the lowest cost proposer, or why the selected proposer offered the higher quality proposal, the proposer's unique and special experience, skill, or expertise, or its availability to perform in the most immediate and timely manner.
- ☐ B. The memorandum explains that the contractor's selection was dictated by the terms of a federal or New York State grant, by legislation or by a court order. (Copies of the relevant documents are attached).
- ☐ C. Pursuant to General Municipal Law Section 104, the department is purchasing the services required through a New York State Office of General Services contract no. _____, and the attached memorandum explains how the purchase is within the scope of the terms of that contract.

- ☐ D. Pursuant to General Municipal Law Section 119-o, the department is purchasing the services required through an inter-municipal agreement.

VI. ☐ This is a human services contract with a not-for-profit agency for which a competitive process has not been initiated. Attached is a memorandum that explains the reasons for entering into this contract without conducting a competitive process, and details when the department intends to initiate a competitive process for the future award of these services. For any such contract, where the vendor has previously provided services to the county, attach a copy of the most recent evaluation of the vendor's performance. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to contract with the county.

In certain limited circumstances, conducting a competitive process and/or completing performance evaluations may not be possible because of the nature of the human services program, or because of a compelling need to continue services through the same provider. In those circumstances, attach an explanation of why a competitive process and/or performance evaluation is inapplicable.

VII. ☐ This is a public works contract for the provision of architectural, engineering or surveying services. The attached memorandum provides details of the department's compliance with Board of Supervisors' Resolution No.928 of 1993, including its receipt and evaluation of annual Statements of Qualifications & Performance Data, and its negotiations with the most highly qualified firms.

VIII. ☒ Participation of Minority Group Members and Women in Nassau County Contracts. The Selected Contractor has agreed that it has an obligation to utilize best efforts to hire MWBE sub-contractors. Proof of best efforts as outlined in Exhibit "EE" may be requested by the Comptroller's Office prior to the approval of claim vouchers.

IX. ☐ Department MWBE responsibilities. To ensure compliance with MWBE requirements as outlined in Exhibit "EE", Department will require vendor to submit list of sub-contractor requirements prior to the contract being submitted to the Comptroller.

X. ☒ Vendor will not require any sub-contractors.

In addition, if this is a contract with an individual or with an entity that has only one or two employees:

☐ a review of the criteria set forth by the Internal Revenue Service, *Revenue Ruling No. 87-41, 1987-1 C.B. 296*, attached as Appendix A to the Comptroller's Memorandum, dated February 13, 2004, concerning independent contractors and employees indicates that the contractor would not be considered an employee for federal tax purposes.



Department Head Signature

2/26/16
Date

NOTE: Any information requested above, or in the exhibit below, may be included in the county's "staff summary" form in lieu of a separate memorandum.

Compt. form Pers./Prof. Services Contracts: Rev. 09/15



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
02/29/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Aon Risk Services Northeast, Inc. 199 Water Street, 9th Floor New York, N.Y. 10038	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
INSURED RSM US LLP 331 West Third Street, Suite 200 Davenport, IA 52801	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A : North American Capacity Insurance Company	
	INSURER B :	
	INSURER C :	
	INSURER D :	
INSURER E :		
INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	\$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG	\$
	OTHER:							\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS						PROPERTY DAMAGE (Per accident)	\$
	<input type="checkbox"/> SCHEDULED AUTOS							\$
	<input type="checkbox"/> NON-OWNED AUTOS							\$
	UMBRELLA LIAB						EACH OCCURRENCE	\$
	EXCESS LIAB						AGGREGATE	\$
	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE							\$
	DED RETENTION \$							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N	N/A				E.L. EACH ACCIDENT	\$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$
A	Miscellaneous Professional Liability Insurance			ZZL0000117-02	04-Jan-15	01-Jul-16	Not less than US\$1,000,000 any one claim and in the aggregate.	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Nassau County
Attn: George Maragos, Comptroller
240 Old Country Road
Mineola, NY 11501

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Aon Risk Services Northeast, Inc.

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/24/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh USA Inc. 2405 Grand Boulevard, #900 Kansas City, MO 64108 Attn: KansasCity.CertRequest@marsh.com Fax: 212-948-0015 111314 75810 CBrice		CONTACT NAME: PHONE (A/C No, Ext): E-MAIL ADDRESS: FAX (A/C, No):	
INSURED RSM US LLP One South Wacker Drive, Suite 800 Chicago, IL 60606		INSURER(S) AFFORDING COVERAGE INSURER A: Sentry Insurance A Mutual Company INSURER B: Sentry Casualty Company INSURER C: N/A INSURER D: INSURER E: INSURER F:	
		NAIC # 24988 28460 N/A	

COVERAGES**CERTIFICATE NUMBER:**

CHI-006058343-04

REVISION NUMBER: 2

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		90-18524-04	11/30/2015	11/30/2016	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		90-18524-05 (AOS) 90-18524-06 (MA)	11/30/2015 11/30/2015	11/30/2016 11/30/2016	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	90-18524-01 (AOS) 90-18524-02 (WI)	11/30/2015 11/30/2015	11/30/2016 11/30/2016	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Nassau County is named as Additional Insured (except Workers Compensation) if required to be so by written contract.

CERTIFICATE HOLDER**CANCELLATION**Nassau County
Attn: George Maragos, Comptroller
240 Old Country Road
Mineola, NY 11501

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
of Marsh USA Inc.

Keith A. Stiles

AMENDMENT NO. 1

AMENDMENT (together with any appendices or exhibits hereto, this "Amendment") dated as of December 29, 2015 between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting for and on behalf of the Office of the Nassau County Comptroller, having its principal office at 240 Old Country Road, Mineola, New York 11501 (the "Department), and (ii) RSM US LLP ("RSM", f/k/a McGladrey LLP), having its principal office at 1185 Avenue of the Americas, New York, New York 10036 (the "Contractor").

WITNESSETH:

WHEREAS, pursuant to County contract number CQCO14000004 between the County and the Contractor, executed on behalf of the County on December 15, 2014, as amended by the arrangement letter, dated January 6, 2015, the County contract, is hereby referred to as the "Original Agreement", the Contractor provides services in connection with the complete annual financial audit of the County and single audits of federally funded programs, which services are more fully described in the Original Agreement (the services contemplated by the Original Agreement, the "Services"); and

WHEREAS, the term of the Original Agreement was from the commencement of the audit of the County's financial statements, and shall end with the completion of all Audit Services for the

fiscal year ending December 31, 2016, unless sooner terminated in accordance with the terms of the Original Agreement (the "Original Term");

WHEREAS, the maximum amount that the County agreed to reimburse the Contractor for Services under the Original Agreement, as full compensation for the Services, was Nine Hundred Thousand and 00/100 Dollars (\$900,000.00) ("Maximum Amount");

WHEREAS, the Original Agreement provided that where there is a change in the scope of Services or any agreed-upon audit-related services to be provided under this Agreement, or in any circumstance with respect to the Original Agreement, the parties shall negotiate in good faith to make an equitable adjustment to the rates;

WHEREAS, the County and Contractor deem it in their respective best interests to include additional audit-related services as part of the Services and to increase the Maximum Amount to provide funds for such additional audit-related services;

WHEREAS, the County and the Contractor desire to further amend the Original Agreement as and to the extent set forth in this Amendment; and

NOW, THEREFORE, in consideration of the promises and mutual covenants contained in this Amendment, the parties agree as follows:

1. Amount of Consideration: The Maximum Amount in the Original Agreement shall be increased pursuant to Section 4 (A) (3) of the Original Agreement by Sixty-Four Thousand Seven Hundred and Eighty Three and 00/100 Dollars (\$64,783.00) as compensation for additional audit related services relating to the Contractor's audit of the County's financial statements, so that the maximum amount that the County shall pay the Contractor as full consideration for all Services provided under the Original Agreement, as amended by this Amendment (the "Amended Agreement"), shall not

exceed Nine Hundred Sixty-Four Thousand Seven Hundred and Eighty-Three and 00/100 (\$964,783.00) (the "Amended Maximum Amount").

2. Services: The Services to be provided by the Contractor as set forth in Paragraph II of the Original Agreement shall be amended to include the following additional services performed by Contractor in related to the following items, with their respective costs:
 - a. Adjustments to Preliminary Trial Balance due to untimely and unexpected circumstances in adjusting entries at a maximum cost of Twenty-Four Thousand Seven Hundred and Five Dollars and 00/100 (\$24,705.00);
 - b. Adjustments to Cash Balance due to untimely and unexpected circumstances related to recording cash collected by the Treasurer's Office which was not timely recorded in the year-end cash, revenue and other balance sheet accounts at a maximum cost of Five Thousand Seven Hundred Forty-Eight Dollars and 00/100 (\$5,748.00);
 - c. Adjustments to deferred revenue in the Grant Fund due to untimely and unexpected circumstances related to the recording of revenue in the Grant Fund in a prior year at a maximum cost of Eight Thousand Six Hundred Eighty-Nine Dollars and 00/100 (\$8,689.00);
 - d. Adjustments to revenue received from the Nassau County Tobacco Settlement Corporation relating to the adoption in 2007 of GASB 48 due to untimely and unexpected circumstances at a maximum cost of Seven Thousand and Ninety-Seven Dollars and 00/100 (\$7,097.00); and

- e. Adjustments to the reporting of FEMA expenditures for Single Audit reporting due to untimely and unexpected circumstances at a maximum cost of Eighteen Thousand Five Hundred Forty-Four Dollars and 00/100 (\$18,544.00).

3. Full Force and Effect. All the terms and conditions of the Original Agreement not expressly amended by this Amendment shall remain in full force and effect and govern the relationship of the parties for the term of the Amended Agreement.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the Effective Date.

RSM US, LLP

By: Jennifer Katz
Name: Jennifer Katz
Title: Director
Date: 2-17-16

PLEASE EXECUTE IN BLUE INK

State of New York)
) ss.:
County of NY

On the 17th day of February in the year 2016 before me personally appeared Jennifer Katz, to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of New York; that he or she is a Director of RSM US LLP, the limited liability company described herein and which executed the above instrument; and that he or she signed his or her name by authority of the partners of said limited liability company.

Gail M. Parker
NOTARY PUBLIC

Gail M Parker
Notary Public, State of New York
NO 01PA6126374
Qualified in New York County
Commission Expires May 02, 2017

NASSAU COUNTY

[Handwritten signature]

State of New York}
 }SS.:
County of Nassau}

I, Michael C. Pulitzer, Clerk of the Legislature, do hereby certify
that the foregoing is a true and correct copy of the original agreement with RSM US LLP

On behalf of the Nassau County, Office of **Comptroller**

On file in this office of the Legislature and is of the whole said original.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed seal of the
Nassau County Legislature the 14th day of April 2016

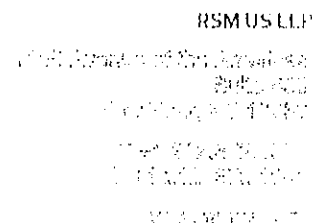
[Handwritten signature]

Clerk of the Nassau County Legislature
Nassau County, N.Y.

[Handwritten signature]

Notary Public





Hon. George Maragos, Comptroller
Nassau County
240 Old Country Road
Mineola, NY 11501

The Objective and Scope of the Audit of the Financial Statements

We will author a management letter communicating the results of the study and evaluation of the County's system of internal accounting controls performed as part of the audit of the financial statements. The management letter will also provide recommendations about other aspects of the County's operations where opportunities for improvement were observed. The management letter will be delivered

[illegible]

within 60 days after the release of the CAFR and/or Single Audit but no later than the last day of the fiscal year in which the reports are released.

We will attend all Audit Advisory Committee meetings as requested by the County Comptroller.

We will meet all requirements of the County as outlined in Section II, Scope of Work, of RFP No. CO0107-1402, Issued January 13, 2014.

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; the U.S. Office of Management and Budget's (OMB) Compliance Supplement; and applicable guidance provided in Part 43 of the New York State Codification of Rules and Regulations (NYCRR) issued by the New York State Department of Transportation. Those standards, regulations, supplements and guides require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, GAS does not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the County Legislature and Audit Advisory Committee (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

The funds that you have told us are maintained by the County and that are to be included as part of our audit are listed here:

- General Fund
- NIFA Fund
- Police District Fund
- Sewer and Storm Water District Fund
- Capital Fund
- Nonmajor Governmental Funds

Hon. George Maragos, Comptroller
Nassau County
February 28, 2017
Page 3

- o Environmental Protection Fund (Special Revenue)
- o Tobacco Settlement Corp (Special Revenue)
- o Sewer Financing Authority (Special Revenue)
- o Grant Fund (Special Revenue)
- o FEMA Fund (Special Revenue)
- o Tobacco Settlement Corp (Debt Service)
- o Sewer Financing Authority (Debt Service)
- o NIFA (Debt Service)

The component units whose financial statements you have told us are to be included as part of the County's basic financial statements are listed here:

- Nassau Community College
- Nassau Health Care Corporation
- Nonmajor Discretely Presented Component Units
 - o The Nassau Regional Off-Track Betting Corporation (Proprietary)
 - o The Nassau County Industrial Development Agency (Proprietary)
 - o The Nassau County Local Economic Assistance Corporation (Proprietary)
 - o The Nassau County Bridge Authority (Proprietary)
- Blended Component Units
 - o Nassau County Interim Finance Authority
 - o The Nassau County Tobacco Settlement Corporation
 - o The Nassau County Sewer and Storm Water Finance Authority

There are no component units whose financial statements you have told us will be omitted from the basic financial statements. Should it be determined during the course of the audit that related organizations are deemed to be component units for financial reporting purposes, they too will be included.

The federal financial assistance programs and awards that you have told us that the County participates in and that are to be included as part of the single audit are listed in an attachment (Appendix A)

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circulars identified above. Our report(s) on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
5. For report distribution; and
6. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the County complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or suspected fraud or abuse, affecting the entity received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the required supplementary information (RSI) and supplementary information presented in relation to the financial statements as a whole in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the RSI and supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such RSI and supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary

information no later than the date of issuance of the supplementary information and the auditor's report thereon.

Because the audit will be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (a) identifying all federal awards received; (b) preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; and (g) submitting the reporting package and data collection form.

The County Legislature and Audit Advisory Committee are responsible for informing us of their views about the risks of fraud or abuse within the County, and their knowledge of any fraud or abuse or suspected fraud or abuse affecting the County.

You have informed us that you may issue public debt in the future and that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend for us to be associated with the proposed offering.

We agree that our association with any proposed offering is not necessary, providing the County agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The County agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

RSM US LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. RSM US LLP also has not performed any procedures relating to this official statement.

Because RSM US LLP will rely on the County and its management and County Legislature and Audit Advisory Committee to discharge the foregoing responsibilities, the County holds harmless and releases RSM US LLP and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the County's management that has caused, in any respect, RSM US LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the County's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the County's books and records. The County will determine that all such data, if necessary, will be so reflected. Accordingly, the County will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by County personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with the Comptroller's Office Accounting Department. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

RSM US LLP may mention the County's name and provide a general description of the engagement in RSM US LLP's client lists and marketing materials.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may utilize financial information you have provided to us in connection with this engagement for purposes of creating benchmarking data to be used by RSM US LLP professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single entity in the database.

In accordance with GAS, a copy of our most recent peer review report is enclosed for your information.

Fees, Costs, and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from County personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase for out of scope charges. Interim billings will be submitted as work progresses. Billings are due upon submission. The payment schedule for the aforementioned services is as follows:

First progress billing	February 28, 2017	\$ 60,000
Second progress billing	March 31, 2017	30,000
Third progress billing	April 29, 2017	30,000
Fourth progress billing	May 31, 2017	30,000
Fifth progress Billing	June 30, 2017	30,000
Sixth progress billing	July 29, 2017	30,000
Seventh progress billing	August 31, 2017	30,000
Eighth progress billing	September 30, 2017	30,000
Final billing	After delivery of management letter or NYS DOT report, whichever is later	30,000
Total		\$ 300,000

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the County agrees it

will compensate RSM US LLP for any additional costs incurred as a result of the County's employment of a partner or professional employee of RSM US LLP.

In the event we are requested or authorized by the County or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the County, the County will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests. Such costs will be discussed with the County in advance.

The documentation for this engagement is the property of RSM US LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least six years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of RSM US LLP audit personnel and at a location designated by our firm.

You have informed us that you intend to prepare a comprehensive annual financial report (CAFR) and submit it for evaluation by the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Our association with the CAFR is to consist of assisting the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting from the GFOA by subjecting the CAFR and the application to a review to ensure that all criteria have been met.

Claim Resolution

The County and RSM US LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by RSM US LLP or the date of this arrangement letter if no report has been issued. The County waives any claim for punitive damages. RSM US LLP's liability for all claims, damages and costs of the County arising from this engagement is limited to the amount of fees paid by the County to RSM US LLP for the services rendered under this arrangement letter.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the County Executive and members of the County Legislature. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on the County's financial statements, we will also issue the following types of reports:

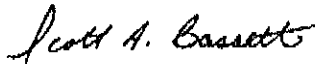
1. A report on the fairness of the presentation of the County's schedule of expenditures of federal awards for the year ended December 31, 2016;
2. Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal control;

3. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on each major program;
4. An accompanying schedule of findings and questioned costs; and
5. A report on the New York State Department of Transportation mandated Schedule of State Transportation Assistance Expended that addresses compliance with requirements that could have a direct and material effect on each State Transportation Program and internal control over compliance in accordance with Part 43 of the NYS Codification of rules and regulations. The responsibility we are to take for the material included in this report will be the same as that we assume for the single audit reports.

This letter, in conjunction with the contract dated November 13, 2014 and the RFP dated January 13, 2014, constitutes the complete and exclusive statement of agreement between RSM US LLP and the County, superseding all proposals, oral or written, and all other communications with respect to the terms of the engagement between the parties.

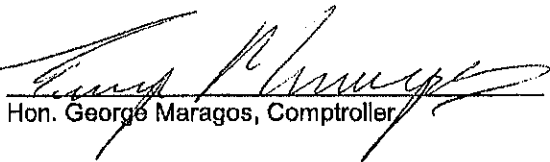
Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

RSM US LLP



Scott Bassett, Partner

Confirmed on behalf of the County of Nassau, New York:


Hon. George Maragos, Comptroller

March 2, 2017
Date

Appendix A
County of Nassau, NY
Federal Awards

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER
<u>U.S. DEPARTMENT OF AGRICULTURE</u>	
<u>PASSED THROUGH:</u>	
NEW YORK STATE DEPARTMENT OF EDUCATION:	
CHILD NUTRITION CLUSTER	
SCHOOL BREAKFAST PROGRAM	10.553
NATIONAL SCHOOL LUNCH PROGRAM	10.555
TOTAL CHILD NUTRITION CLUSTER	
<u>PASSED THROUGH:</u>	
NEW YORK STATE DEPARTMENT OF HEALTH:	
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC Program)	10.557
NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE:	
SNAP CLUSTER	
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561
TOTAL SNAP CLUSTER	
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>	
<u>DIRECT PROGRAMS:</u>	
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218
EMERGENCY SOLUTIONS GRANTS PROGRAM (ESG)	14.231
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME Program)	14.239
COMMUNITY DEVELOPMENT BLOCK GRANTS _ SECTION 108 LOAN GUARANTEES	14.248
<u>PASSED THROUGH:</u>	
GOVERNOR'S OFFICE OF STORM RECOVERY (GOSR)	
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)-HURRICANE IRING-AUGUST 2011	14.269
<u>U.S. DEPARTMENT OF JUSTICE</u>	
<u>DIRECT PROGRAMS:</u>	
EQUITABLE SHARING PROGRAM	16.922
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS	16.590
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	16.606
DNA BACKLOG REDUCTION PROGRAM	16.741
<u>PASSED THROUGH:</u>	
NEW YORK STATE CRIME VICTIMS BOARD	
CRIME VICTIM ASSISTANCE	16.575
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES	
JUVENILE ACCOUNTABILITY BLOCK GRANTS	16.523
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742
<u>DIRECT PROGRAMS:</u>	
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738
<u>PASSED THROUGH:</u>	
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES	
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT	16.738
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>	
<u>DIRECT PROGRAMS:</u>	
NATIONAL MOTOR CARRIER SAFETY	20.218
<u>FEDERAL TRANSIT CLUSTER</u>	
<u>DIRECT PROGRAMS:</u>	
FEDERAL TRANSIT _ FORMULA GRANTS	20.507
FEDERAL TRANSIT _ CAPITAL INVESTMENT GRANTS	20.509
<u>PASSED THROUGH:</u>	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION	
FEDERAL TRANSIT _ FORMULA GRANTS	20.507
<u>PASSED THROUGH:</u>	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION	
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER
TRANSIT SERVICES PROGRAMS CLUSTER	
PASSED THROUGH:	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION NEW FREEDOM PROGRAM	20.521
TOTAL TRANSIT SERVICES PROGRAMS CLUSTER	
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	
DIRECT PROGRAMS:	
HIGHWAY PLANNING AND CONSTRUCTION	20.205
PASSED THROUGH:	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION HIGHWAY PLANNING AND CONSTRUCTION	20.205
HIGHWAY SAFETY CLUSTER	
PASSED THROUGH:	
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES	
GOVERNOR'S TRAFFIC SAFETY COMMITTEE IGNITION INTERLOCK DEVICE MONITORING	20.600
PASSED THROUGH:	
NEW YORK STATE GOVERNOR'S TRAFFIC SAFETY COMMITTEE: POLICE TRAFFIC SERVICES	20.600
HIGHWAY SAFETY GRANT	20.600
U.S. DEPARTMENT OF THE TREASURY	
DIRECT PROGRAMS:	
TREASURY ASSET FORFEITURE PROGRAM	21.000
U.S. ENVIRONMENTAL PROTECTION AGENCY	
DIRECT PROGRAMS:	
BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS	66.814
PASSED THROUGH:	
NEW YORK STATE DEPARTMENT OF HEALTH	
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472
U.S. DEPARTMENT OF EDUCATION	
PASSED THROUGH:	
NEW YORK STATE DEPARTMENT OF HEALTH: SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	84.181
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
DIRECT PROGRAMS:	
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914
HURRICANE SANDY RELIEF CLUSTER	
PASSED THROUGH:	
NORTH SHORE LIJ HEALTH SYSTEM/CAHN SCHOOL OF MEDICINE AT MOUNT SINAI HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT- NON CONSTRUCTION	93.095
TOTAL HURRICANE SANDY RELIEF CLUSTER	
NEW YORK STATE DEPARTMENT OF HEALTH: IMMUNIZATION COOPERATIVE AGREEMENTS	93.268
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994
MEDICAID CLUSTER	
NEW YORK STATE DEPARTMENT OF HEALTH: MEDICAL ASSISTANCE PROGRAM	93.778
TOTAL MEDICAID CLUSTER	
NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE:	
CHILD SUPPORT ENFORCEMENT	93.563
LOW-INCOME HOME ENERGY ASSISTANCE	93.568
TANF CLUSTER	
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	93.558
TOTAL TANF CLUSTER	
CCDF CLUSTER	
NEW YORK STATE OFFICE OF CHILDREN AND FAMILY SERVICES: CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575
NEW YORK STATE OFFICE OF CHILDREN AND FAMILY SERVICES:	
FOSTER CARE_TITLE IV-B	93.658

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER
ADOPTION ASSISTANCE	93.659
SOCIAL SERVICES BLOCK GRANT	93.667
HEALTH RESEARCH, INC.:	
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069
PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS - EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.074
NEW YORK STATE OFFICE FOR THE AGING:	
SPECIAL PROGRAMS FOR THE AGING _ TITLE VII, CHAPTER 2 _ LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042
SPECIAL PROGRAMS FOR THE AGING _ TITLE III, PART D _ DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071
AGING CLUSTER	
SPECIAL PROGRAMS FOR THE AGING _ TITLE III, PART B _ GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044
SPECIAL PROGRAMS FOR THE AGING _ TITLE III, PART C _ NUTRITION SERVICES	93.045
NUTRITION SERVICES INCENTIVE PROGRAM	93.053
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>	
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART B	93.052
LOW-INCOME HOME ENERGY ASSISTANCE	93.568
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.779
NEW YORK STATE OFFICE OF ALCOHOL AND SUBSTANCE ABUSE SERVICES:	
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959
NEW YORK STATE OFFICE OF MENTAL HEALTH:	
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATII)	93.150
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958
<u>DEPARTMENT OF HOMELAND SECURITY</u>	
<u>DIRECT PROGRAMS:</u>	
PORT SECURITY GRANT PROGRAM	97.656
<u>PASSED THROUGH:</u>	
NEW YORK STATE OFFICE OF HOMELAND SECURITY:	
DISASTER GRANTS- PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036
HURRICANE IRENE-AUGUST 2011	97.036
HOMELAND SECURITY GRANT PROGRAM	97.057
NEW YORK STATE EMERGENCY MANAGEMENT OFFICE:	
EMERGENCY MANAGEMENT PERFORMANCE GRANTS (EMPG)	97.042
NEW YORK CITY POLICE DEPARTMENT	
SECURING THE CITIES PROGRAM	97.106

System Review Report

To the Partners of
RSM US LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of RSM US LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of RSM US LLP applicable to non-SEC issuers in effect for the year ended April 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. RSM US LLP has received a peer review rating of *pass*.

BKD, LLP

December 2, 2016



Peer Review Program

Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 8, 2016

Joseph Michael Adams
RSM US LLP
1 S Wacker Dr Ste 800
Chicago, IL 60606

Dear Mr. Adams:

It is my pleasure to notify you that on December 8, 2016 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Michael Fawley
Chair—National PRC
nprc@aicpa.org 919 4024502

cc: Gary W Schafer; John Mark Edwardson

Firm Number: 10046712

Review Number 451038

Letter ID: 1131947A

**Contract Details**

SERVICE: 2015 County Audit

NIFS ID #: CACO15000003- L 01 NIFS Entry Date: 10/6/15 Term: 1/1/14 to 12/31/16 CAFR Year

New <input type="checkbox"/> Renewal <input type="checkbox"/>
Amendment <input type="checkbox"/>
Time Extension <input type="checkbox"/>
Addl. Funds <input checked="" type="checkbox"/>
Blanket Resolution <input type="checkbox"/>
RES#

1) Mandated Program:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
2) Comptroller Approval Form Attached:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
3) CSEA Agreement § 32 Compliance Attached:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4) Vendor Ownership & Mgmt. Disclosure Attached:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
5) Insurance Required	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

Agency Information

Vendor	
Name McGladrey LLP	Vendor ID# 420714325-01
Address 1185 Avenue of the Americas, New York, NY 10036	Contact Person Robert G. Rooney
	Phone (212) 372-1033

County Department
Department Contact Sergio A. Blanco
Address 240 Old Country Road, Mineola, NY 11501
Phone (516) 571-2854

PLEASE BE ADVISED THAT THE FOREGOING ADVISEMENT HAS
BEEN FILED IN THE OFFICE OF THE CLERK OF THE
LEGISLATURE THIS 11th DAY OF JANUARY, 2016



William J. Miller III

CLERK OF THE LEGISLATURE
Nassau County Legislature

County Executive

Filed with Clerk of the Leg.

☐ *1/11/16* *YH*

RSM US LLP

157 Church Street, 11th Floor
New Haven, CT 06510-3332
O 203-773-1909
F 203-773-0591
www.rsmus.com

February 19, 2016

Nassau County
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, NY 11501

Client Number: 775-876-4

Balance Due: \$64,783.00

Dear Client:

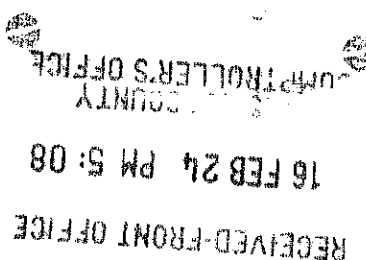
As a valuable client of RSM, we do understand that occasionally everyone misplaces or overlooks a billing statement. If you have overlooked sending your payment to us, we ask that you please send it today. For questions regarding your account, please contact Theresa Cunningham at (203) 905-5039.

If payment has already been mailed, thank you. We appreciate your business and look forward to continue to meet all of your service needs.

Sincerely,



David B. Northrup
Regional Finance & Ops Leader





February 17, 2016

Hon. George Maragos, Comptroller
Nassau County
240 Old Country Road
Mineola, NY 11501

RSM US LLP

1185 Avenue of the Americas
Suite 500
New York, NY 10036

T +1 212.372.1000
F +1 212.372.1001

www.rsmus.com

Attention: Hon. George Maragos

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit Nassau County's (the County) governmental activities, aggregate discretely presented component units, each major fund, the aggregate remaining fund information and the budgetary comparison (general fund, police district fund and sewer and storm water district fund) as of and for the year ended December 31, 2015 (with the Nassau Community College as of and for the year ended August 31, 2015), which collectively comprise the basic financial statements. Our audit will include the general fund and you acknowledge that we are the group auditor of the County's basic financial statements as of and for the year ended December 31, 2015. We will not audit the financial statements of the Nassau Regional Off-Track Betting Corporation, the Nassau County Industrial Development Agency, the Nassau County Local Economic Assistance Corporation, the Nassau County Bridge Authority and the Nassau Health Care Corporation, all discretely presented component units. Those financial statements will be audited by component auditors.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements and the accompanying supplementary information presented in relation to the basic financial statements.

We will also perform the audit of the County as of December 31, 2015 so as to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will perform an audit of the New York State Department of Transportation mandated Schedule of State Transportation Assistance Expended that addresses compliance with requirements that could have a direct and material effect on each State Transportation Program and internal control over compliance in accordance with Part 43 of the NYS Codification of rules and regulations.

We will provide the County with our consent to release preliminary fiscal year results by the second week in April of each year subsequent to the end of the fiscal year being audited, and deliver the final audit and the comprehensive annual financial report (CAFR) by June 30 of each year subsequent to the end of the fiscal year being audited.

We will author a management letter communicating the results of the study and evaluation of the County's system of internal accounting controls performed as part of the audit of the financial statements. The management letter will also provide recommendations about other aspects of the County's operations where opportunities for improvement were observed. The management letter will be delivered

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AUDIT | TAX | CONSULTING

within 60 days after the release of the CAFR and/or Single Audit but no later than the last day of the fiscal year in which the reports are released.

We will attend all Audit Advisory Committee meetings as requested by the County Comptroller.

We will meet all requirements of the County as outlined in Section II, Scope of Work, of RFP No. CO0107-1402, issued January 13, 2014.

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS); the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; the U.S. Office of Management and Budget's (OMB) Compliance Supplement; and applicable guidance provided in Part 43 of the New York State Codification of Rules and Regulations (NYCRR) issued by the New York State Department of Transportation. Those standards, regulations, supplements and guides require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, GAS does not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the County Legislature and Audit Advisory Committee (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

The funds that you have told us are maintained by the County and that are to be included as part of our audit are listed here:

- General Fund
- NIFA Fund
- Police District Fund
- Sewer and Storm Water District Fund
- Capital Fund
- Nonmajor Governmental Funds
 - Environmental Protection Fund (Special Revenue)
 - Tobacco Settlement Corp (Special Revenue)
 - Sewer Financing Authority (Special Revenue)
 - Grant Fund (Special Revenue)
 - FEMA Fund (Special Revenue)
 - Tobacco Settlement Corp (Debt Service)
 - Sewer Financing Authority (Debt Service)
 - NIFA (Debt Service)

The component units whose financial statements you have told us are to be included as part of the County's basic financial statements are listed here:

- Nassau Community College
- Nassau Health Care Corporation
- Nonmajor Discretely Presented Component Units
 - The Nassau Regional Off-Track Betting Corporation (Proprietary)
 - The Nassau County Industrial Development Agency (Proprietary)
 - The Nassau County Local Economic Assistance Corporation (Proprietary)
 - The Nassau County Bridge Authority (Proprietary)
- Blended Component Units
 - Nassau County Interim Finance Authority
 - The Nassau County Tobacco Settlement Corporation
 - The Nassau County Sewer and Storm Water Finance Authority

There are no component units whose financial statements you have told us will be omitted from the basic financial statements. Should it be determined during the course of the audit that related organizations are deemed to be component units for financial reporting purposes, they too will be included.

The federal financial assistance programs and awards that you have told us that the County participates in and that are to be included as part of the single audit are listed in an attachment (Appendix A).

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circulars identified above. Our report(s) on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
5. For (a) making us aware of significant vendor relationships where the vendor is responsible for program compliance, (b) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan, and (c) report distribution, including submitting the reporting packages; and
6. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - d. When applicable, a summary schedule of prior audit findings for inclusion in the single audit reporting package; and
 - e. If applicable, responses to any findings reported on the schedule of findings and questioned costs.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the County complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or suspected fraud or abuse, affecting the entity received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the required supplementary information (RSI) and supplementary information presented in relation to the financial statements as a whole in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the RSI and supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such RSI and supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The County Legislature and Audit Advisory Committee are responsible for informing us of their views about the risks of fraud or abuse within the County, and their knowledge of any fraud or abuse or suspected fraud or abuse affecting the County.

You have informed us that you may issue public debt in the future and that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend for us to be associated with the proposed offering.

We agree that our association with any proposed offering is not necessary, providing the County agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The County agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

RSM US LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. RSM US LLP also has not performed any procedures relating to this official statement.

Because RSM US LLP will rely on the County and its management, the County Legislature and Audit Advisory Committee to discharge the foregoing responsibilities, the County holds harmless and releases RSM US LLP and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the County's management that has caused, in any respect, RSM US LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the County's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the County's books and records. The County will determine that all such data, if necessary, will be so reflected. Accordingly, the County will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by County personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with the Comptroller's Office Accounting Department. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

RSM US LLP may mention the County's name and provide a general description of the engagement in RSM US LLP's client lists and marketing materials.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may utilize financial information you have provided to us in connection with this engagement for purposes of creating benchmarking data to be used by RSM US LLP professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single entity in the database.

In accordance with GAS, a copy of our most recent peer review report has been provided to you.

Fees, Costs, and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from County personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase for out of scope charges. Interim billings will be submitted as work progresses. Billings are due upon submission.

The payment schedule for the aforementioned services is as follows:

First progress billing	January 29, 2016	\$ 30,000
Second progress billing	February 29, 2016	30,000
Third progress billing	March 31, 2016	30,000
Fourth progress billing	April 29, 2016	30,000
Fifth progress billing	May 31, 2016	30,000
Sixth progress billing	June 30, 2016	30,000
Seventh progress billing	July 29, 2016	30,000
Eighth progress billing	August 31, 2016	30,000
Ninth progress billing	September 30, 2016	30,000
Final billing	After delivery of management letter or NYS DOT report, whichever is later	30,000
Total		\$ 300,000

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the County agrees it will compensate RSM US LLP for any additional costs incurred as a result of the County's employment of a partner or professional employee of RSM US LLP.

In the event we are requested or authorized by the County or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the County, the County will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests. Such costs will be discussed with the County in advance.

The documentation for this engagement is the property of RSM US LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least six years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of RSM US LLP audit personnel and at a location designated by our firm.

You have informed us that you intend to prepare a CAFR and submit it for evaluation by the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Our association with the CAFR is to consist of assisting the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting from the GFOA by subjecting the CAFR and the application to a review to ensure that all criteria have been met.

Claim Resolution

The County and RSM US LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by RSM US LLP or the date of this arrangement letter if no report has been issued. The County waives any claim for punitive damages. RSM US LLP's liability for all claims, damages and costs of the County arising from this engagement is limited to the amount of fees paid by the County to RSM US LLP for the services rendered under this arrangement letter.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the County Executive and members of the County Legislature. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on the County's financial statements, we will also issue the following types of reports:

1. A report on the fairness of the presentation of the County's schedule of expenditures of federal awards for the year ended December 31, 2015;
2. Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal control;
3. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on each major program;
4. An accompanying schedule of findings and questioned costs; and
5. A report on the New York State Department of Transportation mandated Schedule of State Transportation Assistance Expended, that addresses compliance with requirements that could have a direct and material effect on each State Transportation Program and internal control over compliance in accordance with Part 43 of the NYS Codification of rules and regulations. The responsibility we are to take for the material included in this report will be the same as that we assume for the single audit reports.

This letter, in conjunction with the contract dated November 13, 2014 and the RFP dated January 13, 2014, constitutes the complete and exclusive statement of agreement between RSM US LLP and the County, superseding all proposals, oral or written, and all other communications with respect to the terms of the engagement between the parties.

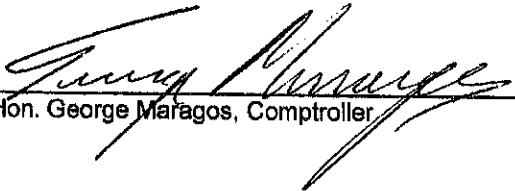
Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

RSM US LLP



Scott Bassett, Partner

Confirmed on behalf of the County:


Hon. George Maragos, Comptroller

Feb 18, 2016
Date

Appendix A
County of Nassau, New York
Federal Awards Listing

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/PASS-THROUGH GRANTOR'S NUMBER
<u>U.S. DEPARTMENT OF AGRICULTURE</u>		
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF EDUCATION:		
CHILD NUTRITION CLUSTER		
SCHOOL BREAKFAST PROGRAM	10.553	705962
NATIONAL SCHOOL LUNCH PROGRAM	10.555	705962
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF HEALTH:		
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC Program)	10.557	C-025767
NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE:		
SNAP CLUSTER		
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561	N/A
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
<u>DIRECT PROGRAMS:</u>		
CDBG - ENTITLEMENT GRANTS CLUSTER		
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218	B14-UC-36-0101, B-08-UN-36-0101, B-11-UN-36-0102
EMERGENCY SOLUTIONS GRANTS PROGRAM (ESG)	14.231	E14-UC-36-0108
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME Program)	14.239	M14-UC-36-0207
COMMUNITY DEVELOPMENT BLOCK GRANTS_ SECTION 108 LOAN GUARANTEES	14.248	B-95-UC-36-0101
SUSTAINABLE COMMUNITIES REGIONAL PLANNING GRANT PROGRAM	14.703	N/A
<u>U. S. DEPARTMENT OF JUSTICE</u>		
<u>DIRECT PROGRAMS:</u>		
EQUITABLE SHARING PROGRAM	16.922	NY02990000
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS	16.590	2013-WE-AX-0011
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	16.606	2011-A-BX-0283
DNA BACKLOG REDUCTION PROGRAM	16.741	2011-DN-BX-K471, 2012-DN-BX-0100, 2013- DN-BX-0015
<u>PASSED THROUGH:</u>		
NEW YORK STATE CRIME VICTIMS BOARD		
CRIME VICTIM ASSISTANCE	16.575	C501091
NEW YORK STATE OFFICE OF THE ATTORNEY GENERAL		
EQUITABLE SHARING PROGRAM	16.922	NY059015Y
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES		
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ ALLOCATION TO STATES	16.540	C612169
JUVENILE ACCOUNTABILITY BLOCK GRANTS	16.523	C612199,T612243
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.586	C551746
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742	T862013,FS13662016,FS14662201
<u>JAG PROGRAM CLUSTER</u>		
<u>DIRECT PROGRAMS:</u>		
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738	2011-DJ-BX-2782, 2012-DJ-BX-1235
<u>PASSED THROUGH:</u>		
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES		
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT	16.738	C637181, C637216

Appendix A
County of Nassau, New York
Federal Awards Listing

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/PASS-THROUGH GRANTOR'S NUMBER
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>		
<u>DIRECT PROGRAMS:</u>		
NATIONAL MOTOR CARRIER SAFETY	20.218	FM-MPH-0124
<u>FEDERAL TRANSIT CLUSTER</u>		
<u>DIRECT PROGRAMS:</u>		
FEDERAL TRANSIT _ FORMULA GRANTS	20.507	K007048, NY-17-X0002-00, NY-90-X678,
FEDERAL TRANSIT _CAPITAL INVESTMENT GRANTS	20.500	NY-90-X678, NY-90-X702, NY030447, NY04-0032
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF TRANSPORTATION FEDERAL TRANSIT _FORMULA GRANTS	20.507	D033862
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF TRANSPORTATION METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.506	C033488,D000843
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>		
<u>DIRECT PROGRAMS:</u>		
HIGHWAY PLANNING AND CONSTRUCTION	20.205	NY17X002
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF TRANSPORTATION HIGHWAY PLANNING AND CONSTRUCTION	20.205	C002631, PIN 0229.03, Suppl. Agreement No 13 and 14, C033486, D032424,D033438, D033898, D033902, D033136, D034226, D032290, D032579, D032739, D033534, D033480, D00843
<u>HIGHWAY SAFETY CLUSTER</u>		
<u>PASSED THROUGH:</u>		
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES GOVERNOR'S TRAFFIC SAFETY COMMITTEE IGNITION INTERLOCK DEVICE MONITORING	20.600	C523676
<u>PASSED THROUGH:</u>		
NEW YORK STATE GOVERNOR'S TRAFFIC SAFETY COMMITTEE; POLICE TRAFFIC SERVICES HIGHWAY SAFETY GRANT	20.600 20.600	C002138 C002100
<u>U.S. DEPARTMENT OF THE TREASURY</u>		
<u>DIRECT PROGRAMS:</u>		
TREASURY ASSET FORFEITURE PROGRAM	21.000	N/A
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>		
<u>DIRECT PROGRAMS:</u>		
NATIONAL CLEAN DIESEL EMISSIONS REDUCTION PROGRAM	66.039	DE-97225101-0
BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS	66.814	BF-98297603-3
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF HEALTH BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472	C024968
<u>CLEAN WATER STATE REVOLVING FUND CLUSTER</u>		
NEW YORK STATE ENVIRONMENTAL FACILITIES CORPORATION CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458	N/A
TOWN OF OYSTER BAY, NEW YORK CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458	N/A
VILLAGE OF LAWRENCE, NEW YORK CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458	N/A
VILLAGE OF CEDARHURST, NEW YORK CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458	N/A

Appendix A
County of Nassau, New York
Federal Awards Listing

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/PASS-THROUGH GRANTOR'S NUMBER
<u>U.S. DEPARTMENT OF EDUCATION</u>		
<u>PASSED THROUGH:</u>		
NEW YORK STATE DEPARTMENT OF HEALTH: SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	84.181	C021804, C027481
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>		
<u>PASSED THROUGH</u>		
NEW YORK STATE BOARD OF ELECTIONS HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401	C002653
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		
<u>DIRECT PROGRAMS:</u>		
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104	N/A
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914	H89HA00020-21-22
<u>HURRICANE SANDY RELIEF CLUSTER</u>		
<u>PASSED THROUGH:</u>		
THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT- NON CONSTRUCTI	93.095	1(GG0009329)
NORTH SHORE LIJ HEALTH SYSTEM HHS PROGRAMS FOR DISASTER RELIEF APPROPRIATIONS ACT- NON CONSTRUCTI	93.095	
NEW YORK STATE DEPARTMENT OF HEALTH: IMMUNIZATION COOPERATIVE AGREEMENTS	93.268	C028303
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977	C027976,C028888
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.694	C024627, C028726, C028520
<u>MEDICAID CLUSTER</u>		
NEW YORK STATE DEPARTMENT OF HEALTH: MEDICAL ASSISTANCE PROGRAM	93.778	N/A
MEDICAL ASSISTANCE PROGRAM - COMMUNITY HEALTH	93.778	C021368
NEW YORK STATE OFFICE OF MENTAL HEALTH: MEDICAL ASSISTANCE PROGRAM	93.778	N/A
NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE:		
CHILD SUPPORT ENFORCEMENT	93.563	N/A
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	N/A
<u>TANF CLUSTER</u>		
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	93.558	N/A
<u>CCDF CLUSTER</u>		
NEW YORK STATE OFFICE OF CHILDREN AND FAMILY SERVICES CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575	N/A
NEW YORK STATE OFFICE OF CHILDREN AND FAMILY SERVICES: PROMOTING SAFE AND STABLE FAMILIES	93.558	N/A
FOSTER CARE_TITLE IV-E	93.658	N/A
RECOVERY ACT- FOSTER CARE_TITLE IV-E	93.658	N/A
ADOPTION ASSISTANCE	93.659	N/A
SOCIAL SERVICES BLOCK GRANT	93.667	N/A
HEALTH RESEARCH, INC.: PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.089	1624-11
NEW YORK STATE OFFICE FOR THE AGING:		
SPECIAL PROGRAMS FOR THE AGING_TITLE VII, CHAPTER 2_ LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042	N/A
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D _DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043	N/A

Appendix A
County of Nassau, New York
Federal Awards Listing

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL/PASS-THROUGH GRANTOR'S NUMBER
SPECIAL PROGRAMS FOR THE AGING _TITLE IV_ AND TITLE II _DISCRETIONARY PROJECTS	93.048	N/A
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071	N/A
AGING CLUSTER		
SPECIAL PROGRAMS FOR THE AGING _TITLE III, PART B _GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044	N/A
SPECIAL PROGRAMS FOR THE AGING _TITLE III, PART C _NUTRITION SERVICES	93.045	N/A
NUTRITION SERVICES INCENTIVE PROGRAM	93.053	N/A
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052	N/A
LOW-INCOME HOME ENERGY ASSISTANCE	93.568	N/A
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.778	N/A
NEW YORK STATE OFFICE OF ALCOHOL AND SUBSTANCE ABUSE SERVICES:		
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.958	N/A
NEW YORK STATE OFFICE OF MENTAL HEALTH:		
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150	N/A
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.858	N/A
<u>DEPARTMENT OF HOMELAND SECURITY</u>		
<u>DIRECT PROGRAMS:</u>		
PORT SECURITY GRANT PROGRAM	97.056	2013-PU-00210-501
<u>PASSED THROUGH:</u>		
NEW YORK STATE OFFICE OF HOMELAND SECURITY:		
DISASTER GRANTS- PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	N/A
		C154100, T154100, C971709, T154129, T154139, C834102, C971712, C971713, C971722, C971723, C971742, C154111, C154121, C154131, C971710, C971713, C971720, C971723, C971740, C834100, C834103, C834199
HOMELAND SECURITY GRANT PROGRAM	97.067	
NEW YORK STATE EMERGENCY MANAGEMENT OFFICE:		
HAZARD MITIGATION GRANT	97.039	C000552
EMERGENCY MANAGEMENT PERFORMANCE GRANTS (EMPG)	97.042	N/A
CITIZENS- COMMUNITY RESILIENCE INNOVATION CHALLENGE	97.053	C000415, C000473
SUFFOLK COUNTY FIRE RESCUE AND EMERGENCY SERVICES		
STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE (SAFER)	97.063	EMV-2009-FF-00543
NEW YORK CITY POLICE DEPARTMENT		
SECURING THE CITIES PROGRAM	97.106	New York City Securing the Cities



RSM US LLP

December 27, 2015

Hon. George Maragos
Comptroller
County of Nassau, New York
240 Old Country Road
Mineola, NY 11501

This letter is submitted to you along with Invoice No. M-4712816-138 in the amount of \$64,783 for out of scope contract work during the 2014 audit period. The contract, dated November 13, 2014, which includes the terms of the arrangement letter, dated January 6, 2015, by reference, stipulated that the scope of work would include items A-D below. Item E specifies what work would be out of scope and billable in addition.

- a. Anticipated cooperation from County personnel.
- b. Timely responses to our inquiries.
- c. Timely completion and delivery of client assistance requests.
- d. Timely communication of all significant accounting and financial reporting matters.
- e. The assumption that unexpected circumstances will not be encountered during the engagement.

The total amount of the invoice of \$64,783 is comprised of the following matters:

1. Untimely and Unexpected Circumstances in Adjusting Entries and Ontop entries: \$24,705

Background

The preliminary trial balance that was provided to us for audit was substantially incomplete. 106 adjusting entries were booked after we were provided with the trial balance, consisting of over 1,600 debits and credits and changing revenues and expenses by \$625 million and \$725 million, respectively. Of the 1,600 lines of entries that were processed after the cut-off, some were due to late submissions by the departments and administration and others were due to errors identified by the Comptroller's office or us. This was a material weakness for the 2014 audit.

Explanation for Out of Scope

This represents an untimely completion and delivery of client assistance requests and unexpected circumstances. Timely completion was not met since the preliminary trial balance provided was not substantially complete in time for the audit. This was an unexpected circumstance because the timing of the audit was agreed upon prior to commencement of fieldwork and because we expect a trial balance provided for audit to be substantially complete and ready for audit. The 106 adjusting entries resulted in significant effort by the team to record the adjusting entries and audit them given that we had already started procedures on the previously provided balances. Essentially, we had to perform our audit procedures twice – once on the preliminary trial balance numbers and again on the adjusted numbers. Once the trial balance is handed off to the auditors, adjusting journal entries after that should be minimal.

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2. Untimely and Unexpected Circumstances in FEMA and Cash: \$5,748

Background

The Treasurer's office collected \$76 million of cash during 2015 (recorded in the bank) but did not record it in the financial system in the funds. This had the effect of understating year-end cash, revenue and other balance sheet accounts in the financial statements. This was a material weakness for the 2014 audit.

Explanation for Out of Scope

This represents unexpected circumstances. Given the review of previously issued management letters, we did not identify any significant findings related to auditing cash. Our fee was determined based on hours by audit area. For cash, we estimated hours for standard cash testing procedures which consist of testing reconciling items and confirming balances. Identifying the source of \$76 million worth of funds not recorded in NIFS and holding several meetings with management to unwind what occurred was not part of our anticipated scope.

3. Untimely and Unexpected Circumstances in Grants Received in Advance: \$8,689

Background

During the year-end audit, it was noted that Behavioral Health had over \$25 million of Deferred Revenue in the Grant fund that should have been recognized as revenue. This was not identified until May/June 2015. Several different versions of the account balance detail were provided requiring additional testing and analysis of each version. Further, the information dated back several years in order to arrive at the ending balance as of December 31, 2014. Accounting had numerous conversations with the department staff and the Administration and provided recommendations on how to revise their procedures to ensure that this revenue recognition is performed each year on a timely basis going forward. This was a significant deficiency for the 2014 audit.

Explanation for Out of Scope

This is out of scope for the audit of the 2014 financial statements since it required us to analyze several years' worth of data and represents unexpected circumstances since we had to spend additional time on calls and analyzing data related to the account balance. Standard procedures for this account balance would be to make selections, test them and, should any errors arise, make additional selections to gain comfort on the balance. In this situation, it was not as simple as making additional selections. We uncovered that the schedule provided for audit was not reliable and needed to be re-done. All of our testing had to be reperformed.

4. Untimely and Unexpected Circumstances in Restatement Related to Nassau County Tobacco Settlement Corporation: \$7,097

Background

Due to an inconsistency with the 2007 adoption of GASB 48 between the County and NCTSC, the NCTSC financial statements and the CAFR had to be restated. This required additional work by the auditors, technical partners and their national office.

Explanation for Out of Scope

This is out of scope for the audit of the 2014 financial statements since it relates to 2007 and represents unexpected circumstances. Given that we were auditing the year ended December 31, 2014, we did not anticipate an error dating back to 2007. We had to go back to the 2007 NCTSC financial statements and the 2007 CAFR to unwind the initial accounting. This is not part of the scope to audit the 2014 financial statements.

5. Untimely and Unexpected Circumstances in Single Audit: \$18,544

Background

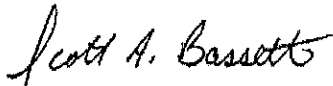
There was a required change in the reporting of FEMA expenditures for Single Audit reporting, and in order to comply with that change additional information was required. Accounting and the auditors had a difficult time obtaining this information from the Administration. An outside consultant is being used to track the FEMA costs and the Administration had to have the consultant go back and re-do the previous reporting, which took time. Thus the final Single Audit numbers were delayed and required additional staffing on the auditors part in order to complete the Single Audit. In addition, due to numerous findings in one of the Housing programs (HOME), which resulted in a qualified opinion for that program, additional analysis was required. The FEMA issue should not be a concern going forward as the Administration is now aware of the required information.

Explanation for Out of Scope

The standard scope of a single audit is to obtain the population for a major program to make selections. We were unable to be provided with a reliable population for several months.

For the HOME program, we qualified our audit opinion. A qualification is a modification to a standard audit report and requires additional procedures above the normal scope of the audit.

We are aware that the County has already started the process of addressing many of the comments and observations that we communicated during the 2014 audit that led to these out of scope billings and hope to have fewer out of scope items going forward. We appreciate the opportunity to continue to be of service to the County and look forward to the 2015 audit.



Scott Bassett
Partner



January 6, 2015

Mr. George Maragos, Comptroller
Nassau County
240 Old Country Road
Mineola, NY 11501

Dear Mr. Maragos:

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Nassau County's (the "County") governmental activities, aggregate discretely presented component units, each major fund and aggregate remaining fund information as of and for the year-ended December 31, 2014 (with the Nassau Community College for the year ended August 31, 2014) which collectively comprise the basic financial statements. You acknowledge that we are the group auditor of the County's basic financial statements as of and for the year ended December 31, 2014. We will not audit the financial statement of the Nassau Regional Off-Track Betting Corporation, the Nassau County Industrial Development Agency, Nassau County Local Economic Assistance Corporation, the Nassau County Bridge Authority and the Nassau Health Care Corporation, all discretely presented component units. Those financial statements will be audited by component auditors.

We are pleased to confirm our understanding of this audit engagement by means of this letter. Our acceptance of this engagement is subject to our satisfactorily completing our normal engagement acceptance procedures, including review of the audit documentation of your previous auditors, adverse data searches and background checks and communication and coordination efforts with component auditors. We will notify you promptly if we become aware of anything during our acceptance procedures or the review of audit documentation that results in our not being able to continue this engagement.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements, and the accompanying supplementary information presented in relation to the basic financial statements.

We will also perform the audit of the County as of December 31, 2014, so as to satisfy the audit requirements imposed by the Single Audit Act and the U. S. Office of Management and Budget (OMB) Circular No. A-133.

We will provide the County with our consent to release preliminary fiscal year results by the third week in March of each year subsequent to the end of the fiscal year being audited, and deliver the final audit and the CAFR by June 30 of each year subsequent to the end of the fiscal year being audited.

We will author a management letter communicating the results of the study and evaluation of the County's system of internal accounting controls performed as part of the audit of the financial statements.

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NASSAU COUNTY
COMPTROLLER'S OFFICE

The management letter will also provide recommendations about other aspects of the County's operations where opportunities for improvement were observed. The management letter will be delivered within 60 days after the release of the CAFR and/or Single Audit but no later than the last day of the fiscal year in which the reports are released.

We will attend all Audit Committee meetings as requested by the County Comptroller.

We will meet all requirements of the County as outlined in Section II, Scope of Work, of RFP No. CO0107-1402, issued January 13, 2014.

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, OMB Circular A-133, OMB's Compliance Supplement and guidance provided in the preliminary Draft Part 43 of the New York State Codification of Rules and Regulations (NYCRR) issued by the New York State Department of Transportation. Those standards, circulars, supplements and guides require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that is immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the County Legislature and the Audit Committee: (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

The funds that you have told us are maintained by the County and that are to be included as part of our audit are listed here:

- General Fund
- NIFA Fund

- Police District Fund
- Sewer and Storm Water District Fund
- Capital Fund
- Nonmajor Governmental Funds
 - Environmental Protection Fund (Special Revenue)
 - Tobacco Settlement Corp (Special Revenue)
 - Sewer Financing Authority (Special Revenue)
 - Grant Fund (Special Revenue)
 - FEMA Fund (Special Revenue)
 - Tobacco Settlement Corp (Debt Service)
 - Sewer Financing Authority (Debt Service)
 - NIFA (Debt Service)

The existing component units whose financial statements you have told us are to be included as part of the County's basic financial statements are listed here:

- Nassau Community College
- Nassau Health Care Corporation
- Nonmajor Discretely Presented Component Units
 - The Nassau Regional Off-Track Betting Corporation (Proprietary)
 - The Nassau County Industrial Development Agency (Proprietary)
 - The Nassau County Local Economic Assistance Corporation (Proprietary)
 - The Nassau County Bridge Authority (Proprietary)
- Blended Component Units
 - Nassau County Interim Finance Authority
 - The Nassau County Tobacco Settlement Corporation
 - The Nassau County Sewer and Storm Water Finance Authority

There are no component units whose financial statements you have told us will be omitted from the basic financial statements. Should it be determined during the course of the audit that related organizations are deemed to be component units for financial reporting purposes, they too will be included.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circulars identified above. Our report(s) on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts, and any state or federal grant, entitlement, or loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- c. For establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
- d. For (1) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan, and (2) report distribution including submitting the reporting packages; and
- e. To provide us with:
 - (1) Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - (2) Additional information that we may request from management for the purpose of the audit;
 - (3) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - (4) When applicable, a summary schedule of prior audit findings for inclusion in the single audit reporting package; and
 - (5) If applicable, responses to any findings reported on the schedule of findings and questioned costs.

As part of our audit process, we will request from management and when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit including among other items:

- a. That management has fulfilled its responsibilities as set out in the terms of this letter; and
- b. That it believes the effects of any uncorrected misstatements, where applicable, aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the County complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

Management is responsible for the preparation of the required supplementary information (RSI) and supplementary information presented in relation to the financial statements as a whole in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the RSI and supplementary information in any document that contains the supplementary information and that indicates that the auditor has reported on such RSI and supplementary information. Management also agrees to present the supplementary information with the

audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The County Legislature is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the County.

You have informed us that you may issue public debt in the future and that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend that we be associated with the proposed offering.

We agree that our association with any proposed offering is not necessary, providing the County agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The County agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

McGladrey LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. McGladrey LLP also has not performed any procedures relating to this official statement.

Because McGladrey LLP will rely on the County and its management and the County Legislature to discharge the foregoing responsibilities, the County holds harmless and releases McGladrey LLP, its partners, and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the County's management which has caused, in any respect, McGladrey LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

The County's Records and Assistance

If circumstances arise relating to the condition of the County's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issue a report, or withdraw from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the County's books and records. The County will determine that all such data, if necessary, will be so reflected. Accordingly, the County will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by County personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with the Comptroller's Office Accounting Department. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with *Government Auditing Standards*, a copy of our most recent peer review report is enclosed, for your information. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In addition, we may utilize financial information you have provided to us in connection with this engagement for purposes of creating benchmarking data to be used by McGladrey LLP professionals and other clients. This benchmarking data is aggregated with data from a minimum of five other entities so that users of the data are unable to associate the data with any single entity in the database.

Fees, Costs, and Access to Work papers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement. Our fee estimate and completion of our work is based upon the following criteria:

- a. Anticipated cooperation from County personnel.
- b. Timely responses to our inquiries.
- c. Timely completion and delivery of client assistance requests.
- d. Timely communication of all significant accounting and financial reporting matters.
- e. The assumption that unexpected circumstances will not be encountered during the engagement.

Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. The payment schedule for the aforementioned services is as follows:

First progress billing	January 30, 2014	\$30,000
Second progress billing	February 27, 2015	30,000
Third progress billing	March 31, 2015	30,000
Fourth progress billing	April 30, 2015	30,000
Fifth progress billing	May 29, 2015	30,000
Sixth progress billing	June 30, 2015	30,000
Seventh progress billing	July 31 2015	30,000
Eighth progress billing	August 31, 2015	30,000
Ninth progress billing	September 30, 2015	30,000
Final billing	October 30, 2015	30,000
Total		\$300,000

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the County agrees it will compensate McGladrey LLP for any additional costs incurred as a result of the County's employment of a partner or professional employee of McGladrey LLP.

The documentation for this engagement is the property of McGladrey LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least six years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of McGladrey LLP audit personnel and at a location designated by our Firm.

You have informed us that you intend to prepare a comprehensive annual financial report (CAFR) and submit it for evaluation by the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. We will assist the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association ("GFOA") by subjecting the CAFR and the application to a review to ensure that all criteria have been met.

Claim Resolution

The County and McGladrey LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by McGladrey LLP or the date of this arrangement letter if no report has been issued. The County waives any claim for punitive damages. McGladrey LLP's liability for all claims, damages and costs of the County arising from this engagement is limited to the amount of fees paid by the County to McGladrey LLP for the services rendered under this arrangement letter.

If any term or provision of this Agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the County Executive and members of the County Legislature. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on the County's financial statements, we will also issue the following types of reports:

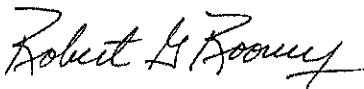
- A report on the fairness of the presentation of the County's schedule of expenditures of federal awards for the year ending December 31, 2014.
- Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal controls.
- Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements and any noncompliance which could have a material effect, as defined by OMB Circular No. A-133, on each major program.
- A schedule of findings and questioned costs.

- A report on the New York State Department of Transportation mandated Schedule of State Transportation Assistance Expended, that addresses compliance with requirements that could have a direct and material effect on each State Transportation Program and internal control over compliance in accordance with Part 43 of the NYS Codification of rules and regulations. The responsibility we are to take for the material included in this report will be the same as that we assume for the OMB Circular A-133 report.

This letter, in conjunction with the contract dated November 13, 2014 and the RFP dated January 9, 2014, constitutes the complete and exclusive statement of agreement between McGladrey LLP and the County, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

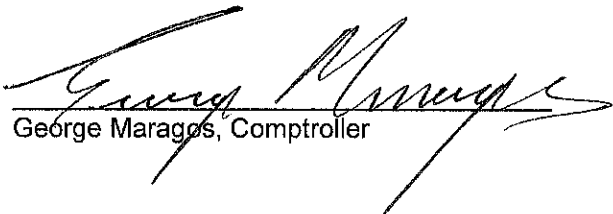
Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

McGladrey LLP



Robert G. Rooney, CPA
Director

Confirmed on behalf of Nassau County:


George Maragos, Comptroller

1-12-15
Date

Appendix A
COUNTY OF NASSAU, NEW YORK
FEDERAL AWARDS

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER
<u>U.S. DEPARTMENT OF AGRICULTURE</u>	
<u>PASSED THROUGH:</u>	
NEW YORK STATE DEPARTMENT OF EDUCATION:	
CHILD NUTRITION CLUSTER	
SCHOOL BREAKFAST PROGRAM	10.553
NATIONAL SCHOOL LUNCH PROGRAM	10.555
TOTAL CHILD NUTRITION CLUSTER	
<u>PASSED THROUGH:</u>	
NEW YORK STATE DEPARTMENT OF HEALTH:	
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC Program)	10.557
NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE:	
SNAP CLUSTER	
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561
TOTAL SNAP CLUSTER	
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>	
<u>DIRECT PROGRAMS:</u>	
HOUSING COUNSELING ASSISTANCE PROGRAM	14.169
CDBG - ENTITLEMENT GRANTS CLUSTER	
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218
TOTAL CDBG - ENTITLEMENT GRANTS CLUSTER	
EMERGENCY SOLUTIONS GRANT PROGRAM (ESG)	14.231
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME Program)	14.239
COMMUNITY DEVELOPMENT BLOCK GRANTS_ SECTION 108 LOAN GUARANTEES	14.248
SUSTAINABLE COMMUNITIES REGIONAL PLANNING GRANT PROGRAM	14.703
LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM	14.905
CDBG-STATE ADMINISTERED CDBG CLUSTER	
<u>PASSED THROUGH:</u>	
NEW YORK STATE HOME AND COMMUNITY RENEWAL	
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAMS AND NON- ENTITLEMENT GRANTS IN HAWAII	14.228
TOTAL -CDGB-STATE ADMINISTERED CDBG CLUSTER	
<u>U. S. DEPARTMENT OF JUSTICE</u>	
<u>DIRECT PROGRAMS:</u>	
EQUITABLE SHARING PROGRAM	16.922
JOINT LAW ENFORCEMENT OPERATIONS (JLEO)	16.111
SERVICES FOR TRAFFICKING VICTIMS	16.320
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	16.606
DNA BACKLOG REDUCTION PROGRAM	16.741
CONGRESSIONALLY RECOMMENDED AWARDS	16.753
RECOVERY ACT-INTERNET CRIMES AGAINST CHILDREN TASK FORCE PROGRAM	16.800

RECOVERY ACT - EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.808
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812
PASSED THROUGH:	
NEW YORK STATE CRIME VICTIMS BOARD	
CRIME VICTIM ASSISTANCE	16.575
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES	
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ ALLOCATION TO STATES	16.540
JUVENILE ACCOUNTABILITY BLOCK GRANTS	16.523
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742
THE CENTER FOR COURT INNOVATION:	
PROJECT SAFE NEIGHBORHOODS	16.609
JAG PROGRAM CLUSTER	
DIRECT PROGRAMS:	
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738
RECOVERY ACT-EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM/GRANTS TO UNITS OF LOCAL GOVERNMENT	16.804
PASSED THROUGH:	
NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES	
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT	16.738
TOTAL JAG PROGRAM CLUSTER	
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>	
DIRECT PROGRAMS:	
NATIONAL MOTOR CARRIER SAFETY	20.218
FEDERAL TRANSIT CLUSTER	
DIRECT PROGRAMS:	
FEDERAL TRANSIT - FORMULA GRANTS	20.507
PASSED THROUGH:	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION	
FEDERAL TRANSIT _FORMULA GRANTS	20.507
TOTAL FEDERAL TRANSIT CLUSTER	
PASSED THROUGH:	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION	
METROPOLITAN TRANSPORTATION PLANNING	20.505
ALTERNATIVES ANALYSIS	20.522
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	
NEW YORK STATE DEPARTMENT OF TRANSPORTATION	
HIGHWAY PLANNING AND CONSTRUCTION	20.205
RECOVERY ACT- HIGHWAY PLANNING AND CONSTRUCTION	20.205
TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	
HIGHWAY SAFETY CLUSTER	
NEW YORK STATE GOVERNOR'S TRAFFIC SAFETY COMMITTEE:	
STATE AND COMMUNITY HIGHWAY SAFETY	20.600
TOTAL HIGHWAY SAFETY CLUSTER	
<u>U.S. DEPARTMENT OF THE TREASURY</u>	
DIRECT PROGRAMS:	
TREASURY ASSET FORFEITURE PROGRAM	21.000

PASS THROUGH:**STATE OF NEW YORK MORTGAGE AGENCY**

NATIONAL FORECLOSURE MITIGATION COUNSELING PROGRAM	21.000
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U.S. ENVIRONMENTAL PROTECTION AGENCY**DIRECT PROGRAMS:**

NATIONAL CLEAN DIESEL EMISSIONS REDUCTION PROGRAM	66.039
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CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418
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BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS	66.814
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BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	66.818
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PASSED THROUGH:**NEW YORK STATE DEPARTMENT OF HEALTH**

BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472
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NEW YORK STATE ENVIRONMENTAL FACILITIES CORPORATION

CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458
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TOWN OF OYSTER BAY, NEW YORK

CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458
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VILLAGE OF LAWRENCE, NEW YORK

CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458
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VILLAGE OF CEDARHURST, NEW YORK

CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458
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TOTAL - U.S. ENVIRONMENTAL PROTECTION AGENCY**U.S. DEPARTMENT OF EDUCATION****PASSED THROUGH:****NEW YORK STATE DEPARTMENT OF HEALTH:**

SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	84.181
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HEMPSTEAD SCHOOL DISTRICT

TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287
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U.S. ELECTION ASSISTANCE COMMISSION**PASSED THROUGH****NEW YORK STATE BOARD OF ELECTIONS**

HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401
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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**DIRECT PROGRAMS:**

COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104
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HIV EMERGENCY RELIEF PROJECT GRANTS	93.914
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PASSED THROUGH:**NEW YORK STATE DEPARTMENT OF HEALTH:**

IMMUNIZATION COOPERATIVE AGREEMENTS	93.268
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PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977
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MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994
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MEDICAID CLUSTER**NEW YORK STATE DEPARTMENT OF HEALTH:**

MEDICAL ASSISTANCE PROGRAM	93.778
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MEDICAL ASSISTANCE PROGRAM - PRENATAL	93.778
MEDICAL ASSISTANCE PROGRAM - COMMUNITY HEALTH	93.778
NEW YORK STATE OFFICE OF MENTAL HEALTH:	
MEDICAL ASSISTANCE PROGRAM	93.778
TOTAL MEDICAID CLUSTER	
NEW YORK STATE OFFICE OF TEMPORARY	
AND DISABILITY ASSISTANCE:	
CHILD SUPPORT ENFORCEMENT	93.563
LOW-INCOME HOME ENERGY ASSISTANCE	93.568
TANF CLUSTER	
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	93.558
TOTAL TANF CLUSTER	
CCDF CLUSTER	
NEW YORK STATE OFFICE OF CHILDREN	
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575
TOTAL CCDF CLUSTER	
NEW YORK STATE OFFICE OF CHILDREN	
AND FAMILY SERVICES:	
FOSTER CARE_TITLE IV-E	93.658
ADOPTION ASSISTANCE	93.659
SOCIAL SERVICES BLOCK GRANT	93.667
NEW YORK STATE HEALTH RESEARCH, INC.:	
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069
NEW YORK STATE OFFICE FOR THE AGING:	
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE	
OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D - DISEASE PREVENTION AND	
HEALTH PROMOTION SERVICES	93.043
AGING CLUSTER	
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE	
SERVICES AND SENIOR CENTERS	93.044
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045
NUTRITION SERVICES INCENTIVE PROGRAM	93.053
TOTAL AGING CLUSTER	
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052
LOW-INCOME HOME ENERGY ASSISTANCE	93.568
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH,	
DEMONSTRATIONS AND EVALUATIONS	93.779
NEW YORK STATE OFFICE OF ALCOHOL AND	
SUBSTANCE ABUSE SERVICES:	
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959
NEW YORK STATE OFFICE OF MENTAL HEALTH:	
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958
NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS (NACCHO)	
MEDICAL RESERVE CORPS SMALL GRANT PROGRAM	93.008
<u>DEPARTMENT OF HOMELAND SECURITY</u>	
<u>DIRECT PROGRAMS:</u>	
ASSISTANCE TO FIREFIGHTERS GRANT	97.044

PASSED THROUGH:

NEW YORK STATE OFFICE OF HOMELAND SECURITY:

DISASTER GRANTS- PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036
INTEROPERABLE EMERGENCY COMMUNICATIONS GRANT	97.055
HOMELAND SECURITY GRANT PROGRAM	97.067
BUFFER ZONE PROTECTION PROGRAM (BZPP)	97.078

NEW YORK STATE EMERGENCY MANAGEMENT OFFICE:

HAZARD MITIGATION GRANT	97.039
EMERGENCY MANAGEMENT PERFORMANCE GRANTS (EMPG)	97.042
CITIZENS- COMMUNITY RESILIENCE INNOVATION CHALLENGE	97.053

SUFFOLK COUNTY FIRE RESCUE AND EMERGENCY SERVICES

STAFFING FOR ADEQUATE FIRE AND EMERGENCY RESPONSE (SAFER)	97.083
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NEW YORK CITY POLICE DEPARTMENT

SECURING THE CITIES PROGRAM	97.106
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System Review Report

To the Partners of
McGladrey LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey LLP (the "firm") applicable to non-SEC issuers in effect for the year ended April 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey LLP applicable to non-SEC issuers in effect for the year ended April 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. McGladrey LLP has received a peer review rating of *pass*.

BKD, LLP

December 4, 2013



Peer Review Program

Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 19, 2013

Joseph Michael Adams, CPA
McGladrey LLP
1 S Wacker Dr Ste 800
Chicago, IL 60606

Dear Mr. Adams:

It is my pleasure to notify you that on December 12, 2013 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2016. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

A handwritten signature in cursive script that reads "Betty Jo Charles".

Betty Jo Charles
Chair, National Peer Review Committee
nprc@aicpa.org 919 402-4502

cc: John Mark Edwardson; Andrew V. Lear

Firm Number: 10046712

Review Number 347652

Letter ID: 850189

Shteynfeld, Sulamif

From: Baglione, John
Sent: Tuesday, March 24, 2015 10:05 AM
To: Shteynfeld, Sulamif
Cc: Garner, James; Marcinek, Jr., Joseph T; Olney, Michael; Blanco, Sergio
Subject: McGladrey claim

Hi Mifa,

Based on a conversation with Michael, we can rely on the engagement letter as a letter of clarity with regard to schedule of payments. This letter will augment the contract with regard to the same.

Please make a note on the excel schedule and print this email for the claim.

Thanks

John Baglione, MBA
Fiscal Officer
Nassau County Office of the Comptroller
240 Old Country Road, Room 211
Mineola, New York 11501
☎ (516) 571-2865
☎ (516) 571-2533
Email: jbaglione@nassaucountyny.gov

Nassau County

Long Island, New York



PLEASE BE ADVISED THAT THE FOREGOING ADVISEMENT HAS
BEEN FILED IN THE OFFICE OF THE CLERK OF THE
LEGISLATURE THIS 29th DAY OF August, 2016



CLERK OF THE LEGISLATURE
Nassau County Legislature



Jm

Contract Details

SERVICE: 2016 County Audit

NIFS ID #: CACO16000001- L 01 NIFS Entry Date: 06/30/16 Term: 1/1/14 to 12/31/16 CAFR Year

New <input type="checkbox"/> Renewal <input type="checkbox"/>	1) Mandated Program:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Amendment <input type="checkbox"/>	2) Comptroller Approval Form Attached:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Time Extension <input type="checkbox"/>	3) CSEA Agreement § 32 Compliance Attached:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Addl. Funds <input checked="" type="checkbox"/>	4) Vendor Ownership & Mgmt. Disclosure Attached:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Blanket Resolution <input type="checkbox"/>	5) Insurance Required	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
RES#		

Agency Information

Vendor		County Department	
Name RSM- US LLP	Vendor ID# 420714325-01	Department Contact Sergio A. Blanco	
Address 1185 Avenue of the Americas, New York, NY 10036	Contact Person Robert G. Rooney	Address 240 Old Country Road, Mineola, NY 11501	
	Phone (212) 372-1033	Phone (516) 571-2854	

Routing Slip

DATE Rec'd.	DEPARTMENT	Internal Verification	DATE App'd & Fw'd.	SIGNATURE	Leg. Approval Required
	Department	NIFS Entry (Dept) 6/30/16 <input checked="" type="checkbox"/> NIFS App'd (Dept. Head) <input checked="" type="checkbox"/> Contractor Registered	6/30/16	<i>[Signature]</i>	
07-18-16	OMB	NIFS Approval (Contractor Registered) <input type="checkbox"/>	7/18/16	<i>[Signature]</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not required if blanket resolution
	County Attorney	CA RE & Insurance Verification <input type="checkbox"/>			
	County Attorney	CA Approval as to form <input type="checkbox"/>			Yes <input type="checkbox"/> No <input type="checkbox"/>
	Legislative Affairs	Fw'd Original Contract to CA <input type="checkbox"/>	7/22/16	<i>[Signature]</i>	
	County Attorney	NIFS Approval <input type="checkbox"/>			
	Comptroller	NIFS Approval <input checked="" type="checkbox"/>	8/10/16	<i>[Signature]</i>	8/10/16
7/25/16	County Executive	Notarization <input type="checkbox"/> Filed with Clerk of the Leg. <input type="checkbox"/>	7/25/16	<i>[Signature]</i>	



Contract Summary

Description: Audit of the County's Financial Statements for the 2014 through 2016 CAFR years.
Purpose: Contractor is to perform comprehensive audit of County's financial statements, provide management letters, perform the County's federally mandated single audit and provide other related services.
Method of Procurement: A request for proposals was done in January 2014.
Procurement History: Three firms submitted proposals. After a lengthy evaluation process, including presentations by all of the three proposers, and Best and Final Offers from each of the three proposers, the evaluation committee determined that McGladrey's proposal was superior to the rest.
Description of General Provisions: Complete annual financial audit of the County and Single Audits of Federally Funded Programs, inclusive of monies received under ARRA management letters.
Impact on Funding / Price Analysis: \$300,000.
Change in Contract from Prior Procurement: N/A
Recommendation: Approve as submitted

Advisement Information

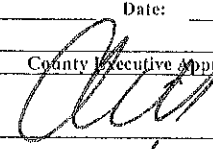
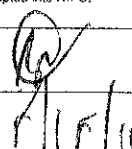
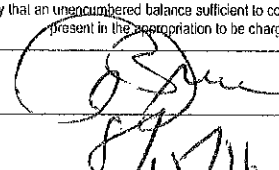
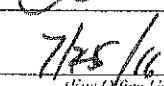
BUDGET CODES	
Fund:	GEN
Control:	CO
Resp:	1200
Object:	DE503
Transaction:	109

RENEWAL	
% Increase	
% Decrease	

FUNDING SOURCE	AMOUNT
Revenue Contract <input type="checkbox"/>	XXXXXXXX
County	\$300,000
Federal	\$
State	\$
Capital	\$
Other	\$
TOTAL	\$300,000

LINE	INDEX/OBJECT CODE	AMOUNT
04	COGEN1200 DE503	\$300,000
X		\$
X		\$
X		\$
X		\$
X		\$
TOTAL		\$300,000

Document Prepared By: _____ Date: _____

NIFS Certification	Comptroller Certification	County Executive Approval
I certify that this document was accepted into NIFS.	I certify that an unencumbered balance sufficient to cover this contract is present in the appropriation to be charged.	Name 
Name 	Name 	Date 
Date 7/15/16	Date 8/15/16	(For Office Use Only)
		E #:

- Action Alerts PLUS
- Action Alerts OPTIONS
- Daily Swing Trade
- Dividend Stock Advisor
- Growth Seeker
- Quant Ratings
- Real Money
- Real Money Pro
- Stocks Under \$10
- Top Stocks
- Trifecta Stocks

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- Stocks Under \$10
- Analysts' Actions
- Stocks Under \$10
- Cramer's Best Stocks 2016
- Cramer's ABCs
- Best High-Yielders
-

Hot Stock Pick - RBCC

Many Expect RBCC To Be Breakout Stock of the Year

○ ○

McGladrey Changes Its Name To RSM In Global Branding Initiative

By PR Newswire ○ | 10/26/15 - 07:40 AM EDT

Exclusive FREE Report: *Jim Cramer's Best Stocks for 2016*

 PR Newswire

CHICAGO, Oct. 26, 2015 /PRNewswire/ -- RSM US LLP ("RSM"), formerly McGladrey LLP, is celebrating the launch of its new brand, which unites fellow firms from more than 110 countries in the RSM International network under a common brand, by issuing the first global edition of The Real Economy and launching a national advertising campaign. The unified brand is part of an initiative to further RSM's vision to be the first-choice advisor to middle market leaders globally.

"Since we helped found the RSM International network more than 50 years ago, our firm has been dedicated to taking the middle market to the global market," said RSM US LLP Managing Partner and CEO Joe Adams. "As middle market companies increase their participation in the global economy, they are challenged by the ever-changing regulatory and business landscape. For decades our firm has combined

RSM

publication, The Real Economy. Led by RSM US LLP Chief Economist, Joe Brusuelas, and other RSM leaders from around the world, these reports address a range of international issues relevant to middle market firms around the globe. This global thought leadership initiative is part of a larger effort by RSM to provide actionable insights and analysis to middle market companies about the issues most relevant to their businesses.

RSM is also launching an advertising campaign in the U.S. as part of the rebrand entitled, "The Gauntlet," with national television spots airing on Headline News, CNN, Bloomberg TV and The Golf Channel. Developed by Charlotte-based Luquire George Andrews, the campaign also features extensive online, digital and traditional media components in leading publications read by middle market business leaders. The creative premise for the ads centers around a middle market leader running a real-life gauntlet, meant to symbolize the challenges RSM can help clients overcome as they grow and expand globally.

"It is extremely important that our thought leadership and creative assets represent the global issues our clients face every day and underscore our commitment to help them experience the power of being understood," said Andy Bosman, principal and chief marketing officer of RSM US LLP. "Our unified brand gives us a broader range of global expertise and perspectives to provide even more relevant insights to middle market businesses on a daily basis."

To download the inaugural issue of The Global Real Economy, visit our website. Subscribe to The Real Economy here.

"Over the years, our firm has evolved with our clients, developing a strong suite of services to support their expansion into the global market," said Adams. "Unifying under the RSM brand will better enable current and potential clients of RSM International firms around the world to more clearly see the strength and broad reach of global services offered."

STOCKS TO BUY: TheStreet's Stocks Under \$10 has identified a handful of stocks with serious upside potential. See them FREE for 14-days.

an understanding of our clients' unique challenges and aspirations with our knowledge of the global business environment to help leaders move forward with confidence. The RSM brand brings this enduring commitment to life in a real and tangible way."

As a centerpiece of the rebrand, RSM is launching The Global Real Economy, a semi-annual global edition of its flagship



**E-288-14****Contract Details**

SERVICE: 2014 County Audit

NIFS ID #:CQCO14000004 LINE 01 NIFS Entry Date: 11/19/14 Term: 1/1/14 to 12/31/16 CAFR Year

New <input checked="" type="checkbox"/> Renewal <input type="checkbox"/>
Amendment <input type="checkbox"/>
Time Extension <input type="checkbox"/>
Addl. Funds <input type="checkbox"/>
Blanket Resolution <input type="checkbox"/>
RES#

1) Mandated Program:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
2) Comptroller Approval Form Attached:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
3) CSEA Agreement § 32 Compliance Attached:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4) Vendor Ownership & Mgmt. Disclosure Attached:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
5) Insurance Required	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

Agency Information

Vendor	
Name McGladrey LLP	Vendor ID# 420714325-01
Address 1185 Avenue of the Americas, New York, NY 10036	Contact Person Robert G. Rooney
	Phone (212) 372-1033

County Department
Department Contact Sergio A. Blanco
Address 240 Old Country Road, Mineola, NY 11501
Phone (516) 571-2854

Routing Slip

DATE Rec'd.	DEPARTMENT	Internal Verification	DATE App'd & Fw'd.	SIGNATURE	Leg. Approval Required
	Department	NIFS Entry (Dept) NIFS Appvl (Dept. Head) Contractor Registered	<input type="checkbox"/> 11/20/14 <input type="checkbox"/>	<i>Stefano Salviato</i>	
11/20	OMB	NIFS Approval (Contractor Registered)	<input type="checkbox"/> 11/21	<i>MacK...</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> Not required if blanket resolution
11/21/14	County Attorney	CA RE & Insurance Verification	<input checked="" type="checkbox"/> 11/21/14	<i>A. Amato</i>	
11/21/14	County Attorney	CA Approval as to form	<input type="checkbox"/> 11/21/14	<i>Elise...</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Legislative Affairs	Fw'd Original Contract to CA	<input type="checkbox"/> 11/21/14	<i>Wagon A. M...</i>	
	County Attorney	NIFS Approval	<input type="checkbox"/> 12/04/2014	<i>Elise...</i>	
	Comptroller	NIFS Approval	<input checked="" type="checkbox"/> 12/11/14	<i>SO</i>	12/11/14
	County Executive	Notarization Filed with Clerk of the Leg.	<input type="checkbox"/> 12/11/14 <input type="checkbox"/>	<i>SO</i>	



Contract Summary

Description: Audit of the County's Financial Statements for the 2014 through 2016 CAFR years
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Impact on Funding / Price Analysis: \$300,000.
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Recommendation: Approve as submitted

Advisement Information

BUDGET CODES	
Fund:	GEN
Control:	CO
Resp:	1200
Object:	DE503
Transaction:	103

FUNDING SOURCE	AMOUNT
Revenue Contract <input type="checkbox"/>	XXXXXXXX
County	\$300,000
Federal	\$
State	\$
Capital	\$
Other	\$
TOTAL	\$300,000

LINE	INDEX/OBJECT CODE	AMOUNT
01	COGEN1200 DE503	\$300,000
X		\$
X		\$
X	<i>Almota 11/2/14</i>	\$
X		\$
X		\$
TOTAL		\$300,000

RENEWAL	
% Increase	
% Decrease	

Document Prepared By: _____ Date: _____

NIFS Certification	Comptroller Certification	County Executive Approval
I certify that this document was accepted into NIFS.	I certify that an unencumbered balance sufficient to cover this contract is present in the appropriation to be charged.	Name: <i>[Signature]</i>
Name: <i>[Signature]</i>	Name: <i>[Signature]</i>	Date: <i>12/15/14</i>
Date: <i>12/15/14</i>	Date: <i>12/15/14</i>	<i>(For Office Use Only)</i>
		E #:

RULES RESOLUTION NO 320 2014

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE
TO EXECUTE A PERSONAL SERVICES AGREEMENT BETWEEN
THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE NASSAU
COUNTY COMPTROLLER'S OFFICE, AND MCGLADREY LLP

Passed by the Rules Committee
Nassau County Legislature
By Voice Vote on 12-7-14
VOTING:
ayes 7 nays 0 abstained 0 recused 0
Legislators present: 7

WHEREAS, the County has negotiated a personal services agreement with McGladrey LLP to provide comprehensive audit services, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the said agreement with McGladrey LLP.

George Maragos
Comptroller



OFFICE OF THE COMPTROLLER
240 Old Country Road
Mineola, New York 11501

**COMPTROLLER APPROVAL FORM FOR PERSONAL,
PROFESSIONAL OR HUMAN SERVICES CONTRACTS**

Attach this form along with all personal, professional or human services contracts, contract renewals, extensions and amendments.

CONTRACTOR NAME: McGladrey LLP

CONTRACTOR ADDRESS: 1185 Avenue of the Americas, New York, New York
10036

FEDERAL TAX ID #: 420714325

Instructions: Please check the appropriate box ("☑") after one of the following roman numerals, and provide all the requested information.

I. ☐ The contract was awarded to the lowest, responsible bidder after advertisement for sealed bids. The contract was awarded after a request for sealed bids was published in _____ [newspaper] on _____ [date]. The sealed bids were publicly opened on _____ [date]. _____ [#] of sealed bids were received and opened.

II. ☒ The contractor was selected pursuant to a Request for Proposals.

The Contract was entered into after a written request for proposals was issued on 1/8/13. Potential proposers were made aware of the availability of the RFP by newspaper advertisement, and posting on website. 3 potential proposers requested copies of the RFP. Proposals were due on 3/14/14. 3 proposals were received and evaluated. The evaluation committee consisted of: Judy Bejarano; Lisa Tsikouras and Christopher Leimone. The proposals were scored and ranked. As a result of the scoring and ranking (attached), the highest-ranking proposer was selected.

III. ☐ This is a renewal, extension or amendment of an existing contract.

The contract was originally executed by Nassau County on _____ [date]. This is a renewal or extension pursuant to the contract, or an amendment within the scope of the contract or RFP (copies of the relevant pages are attached). The original contract was entered into after _____

_____, [describe procurement method, i.e., RFP, three proposals evaluated, etc.] Attach a copy of the most recent evaluation of the contractor's performance for any contract to be renewed or extended. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to continue to contract with the county.

IV. ☐ Pursuant to Executive Order No. 1 of 1993, as amended, at least three proposals were solicited and received. The attached memorandum from the department head describes the proposals received, along with the cost of each proposal.

- ☐ A. The contract has been awarded to the proposer offering the lowest cost proposal; **OR:**
- ☐ B. The attached memorandum contains a detailed explanation as to the reason(s) why the contract was awarded to other than the lowest-cost proposer. The attachment includes a specific delineation of the unique skills and experience, the specific reasons why a proposal is deemed superior, and/or why the proposer has been judged to be able to perform more quickly than other proposers.

V. ☐ Pursuant to Executive Order No. 1 of 1993 as amended, the attached memorandum from the department head explains why the department did not obtain at least three proposals.

- ☐ A. There are only one or two providers of the services sought or less than three providers submitted proposals. The memorandum describes how the contractor was determined to be the sole source provider of the personal service needed or explains why only two proposals could be obtained. If two proposals were obtained, the memorandum explains that the contract was awarded to the lowest cost proposer, or why the selected proposer offered the higher quality proposal, the proposer's unique and special experience, skill, or expertise, or its availability to perform in the most immediate and timely manner.
- ☐ B. The memorandum explains that the contractor's selection was dictated by the terms of a federal or New York State grant, by legislation or by a court order. (Copies of the relevant documents are attached).
- ☐ C. Pursuant to General Municipal Law Section 104, the department is purchasing the services required through a New York State Office of General Services contract no. _____, and the attached memorandum explains how the purchase is within the scope of the terms of that contract.

- ☐ D. Pursuant to General Municipal Law Section 119-o, the department is purchasing the services required through an inter-municipal agreement.

VI. ☐ This is a human services contract with a not-for-profit agency for which a competitive process has not been initiated. Attached is a memorandum that explains the reasons for entering into this contract without conducting a competitive process, and details when the department intends to initiate a competitive process for the future award of these services. For any such contract, where the vendor has previously provided services to the county, attach a copy of the most recent evaluation of the vendor's performance. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to contract with the county.

In certain limited circumstances, conducting a competitive process and/or completing performance evaluations may not be possible because of the nature of the human services program, or because of a compelling need to continue services through the same provider. In those circumstances, attach an explanation of why a competitive process and/or performance evaluation is inapplicable.

VII. ☐ This is a public works contract for the provision of architectural, engineering or surveying services. The attached memorandum provides details of the department's compliance with Board of Supervisors' Resolution No.928 of 1993, including its receipt and evaluation of annual Statements of Qualifications & Performance Data, and its negotiations with the most highly qualified firms.

In addition, if this is a contract with an individual or with an entity that has only one or two employees:

☐ a review of the criteria set forth by the Internal Revenue Service, *Revenue Ruling No. 87-41, 1987-1 C.B. 296*, attached as Appendix A to the Comptroller's Memorandum, dated February 13, 2004, concerning independent contractors and employees indicates that the contractor would not be considered an employee for federal tax purposes.



Department Head Signature

11/20/14

Date

NOTE: Any information requested above, or in the exhibit below, may be included in the county's "staff summary" form in lieu of a separate memorandum.

Compt. form Pers./Prof. Services Contracts: Rev. 02/04

McGladrey LLP Owners

Name	Lic State	License #
Abernethy, Linda S	IL	065027337
Adams, Joseph M	IL	065.020960
Adams, Robert Daniel	DC	CPA903327
Adinolfi, Jonathan D	TX	090658
Allen, Robert L	TX	014171
Altschul, Daniel	IL	065.031619
Altshuler, Jeffrey M	CA	45988
Alzfan, Alan D	NJ	20CC03443800
Anderson, Chad	AZ	10253
Anderson, Christopher V	IA	O08795
Anderson, Kelly L	FL	AC40610
Anderson, Michael	AL	4776
Andrews, David M	OH	33204
Antman, Marvin R	NY	60247
Antonopoulos, Nikolaos George	IL	065.022899
Arata, James L	CT	CPAL.0003631
Archer, Michael	CT	CPAL.0003683
Astren, Steven	GA	CPA003007
Atwell Jr, Alan George	NC	20265
Aubrey, Nancy L	MA	10129
Azbell, Kerry B	IA	R04101
Bachman, Dennis M	NJ	33378
Bailitz, Owen	IL	065030031
Baker, Jeffery C	IA	O02844
Bakker, Christie	AZ	14732
Baldowski, Patricia A	NJ	20CC03422300
Balter, Michael Andrew	FL	AC0022344
Banse, Christopher E	IA	O11358
Barnes, Stephen J	NC	14407
Barsky, Scott A	NJ	20CC03461800
Bartak, Edward J	IL	065.020947
Bartman, Jean C	NE	35211
Bartucca, Michael A	MA	14583
Bassett, Scott A	CT	CPAL.0006293
Beacom, Michael J	TX	082527
Beal, James A	IA	O08079
Becker, Brian J	IA	O06828
Becker, Marla	IL	065-023811

Name	Lic State	License #
Beegle, Melna	CA	111367
Beelendorf, Douglas	NC	20604
Behringer, John	IL	065.033297
Bender, Michael W	MD	37646
Beneventi, Tom	IL	065.010496
Benfatti, Joseph James	CA	99700
Benjamin, Ian J	DC	CPA901418
Bennett, Kelly D	TX	030462
Berger, Benjamin Aaron	MD	26388
Berkowitz, Saul G	NJ	20CC00853300
Bernstein, Bruce	NY	036106
Best, Curtis D	NC	24018
Best, Robert	WA	12228
Bevilacqua, Michael A	MA	21489
Billig, Robert H	DC	CPA900191
Bird, John	IL	065.032939
Blacklaw, Brian N	IL	065.026053
Blakey, Paul	IL	065.023364
Blaze, Thomas	IL	065.039179
Blomgren, Charles J	IL	065.013718
Bloom, Mark L	IL	065.016305
Boelter, Angela D	CA	105277
Borgman, Sequoya	IL	3963232
Botzls, Michael	FL	AC42624
Bourassa, Jerome P	CA	CPA50629
Bowman, Karen A	FL	AC0008561
Brackett, John	NC	25161
Bradford, Christopher M	IN	CP19900317
Bradvica, Matthew L	CA	CPA78976
Bravo, Carlos	FL	AC41966
Briggs, Todd	IL	065033007
Broberg, Brad W	IA	O10309
Brock, Lisa L	MD	35236
Brown, Arthur	CA	106296
Brunk, Martin P	MD	7935
Budnik, Gregory	CT	CPAL.0008393
Burdine, Theresa A	FL	AC0029524
Burger, Jon I	CA	CPA60028
Burgmeier, Charles R	IA	O02414
Burke III, Robert M	MA	16265
Burke, Janette D	NY	091799
Burtner, Thomas	VA	19267
Butler, Kerensa	FL	AC0031524
Byman, James F	MA	10291

Name	Lic State	License #
Cadden, John D.	FL	AC0029453
Calcedo, Angelika M	CA	61989
Cain, Paul G	IA	O06590
Callens, Robert J	DC	CPA900123
Campana, Michael F	IA	O06273
Cannon, Wm Louis	NC	12086
Capistrant, Andrew C	MN	18791
Cappelloni, Albert J	MA	7699
Carboni, Lawrence J	CT	CPAL.0007261
Carney, Shawn P	IL	065-023463
Carr, Charles	DC	5878
Carr, Robert	FL	AC37495
Cashin, James L	MA	17400
Castillo, Flavio R	IL	065032228
Castle, Dara F	DC	CPA900581
Cataldo, Joseph	IN	CP19900112
Caturano, Richard	MA	5096
Ceci Jr., Anthony D	CT	CPAL.0004388
Chaberski, Mark P	IL	065.012829
Chaffin, Kenneth W	TX	040312
Chance, Mary Catherine	TX	022338
Christner, Charles J	CO	CPA-24859
Chugh, Gireesh	CO	CPA.0026849
Clines, Charles H	TX	041677
Clontz Jr, Charles E	NC	12844
Coakley, Terrence	IL	065.020353
Coffland, Matthew	NC	27439
Cohen, Allan H	MA	4716
Cohn, Samuel	IL	065-015742
Complani, Frank T	FL	AC0010023
Condon III, Richard J	MA	16002
Conroy, Patrick J	MA	19360
Corns, Steven	VA	32437
Couch, Michael George	CA	78179
Cox, Lance S	TX	060891
Craft III, H. Charles	NC	12814
Croft, Brenda M	WA	23180
Cronauer, James J	IL	065.031693
Cummings, Richard M	MA	10011
Curttright, Vincent A	IL	065032544
Davenport, Sam D	IN	CP18556457
Davis, Keith J	IN	CP18704399
Davis, Susan L	IA	O06256
Davisson, Richard A	IN	CP19300260

Name	Lic State	License #
Dawson, Harold W	IA	O06459
Day, Richard D	IA	O03828
de la Fe, Sergio	FL	AC35002
Declveo Jr, Joseph E	NY	055257
DeFillo, Scott D	CT	CPAL.0009577
DeGrandis, Ron	OH	CPA.06787
Dehner, Linda C	CA	78627
Delso, Phyllis	FL	25855
Del Re, Catherine	NJ	20CC03596700
DeLuca, Albert J	FL	AC39600
Dempsey, Gregory	NY	060062-1
Denney, James Jay	MN	05691
Dennis, Joseph L	IA	O02956
Dennis, Mark	NC	26883
Devine, Martin F	IL	065.019672
Devino, Gregory L	FL	AC0035568
DeWulf, Craig R	IA	O10314
Digiusto, David A	MA	09303
Dimino, Thomas J	MA	9822
Doggett, Ty P	IA	O11543
Dombrowski, Robert A	IL	065.020796
Douvris, George	IL	065.030988
Dow, Stacy E	FL	AC44478
Draxler, Steven	AZ	16353
Drollinger, Lenore L	WA	15102
Dubois, Dominic S	DC	CPA902660
Dunlap, Randall W	IL	065.025810
Dykes, Arthur J	DC	CPA900124
Eash, Robert E	IN	CP19000286
Edelheit, Richard	IL	065.016300
Edwards, Mark Y	FL	AC0011974
Edwardson, John M	MN	10962
Egbert, Allison H	MA	21426
Eidelman, Aaron J	NY	027089
Estes, James R	MN	07466
Eto, Dwayne S	CA	CPA59272
Evans, Edward W	NC	18694
Evans, John F	MN	19962
Evans, Joseph J	IL	065.022689
Fanelli, Michael	NC	33848
Farrell, Thomas M	IL	065.023443
Feeney, James D	FL	AC0029632
Feldman, David N	PA	CA019134L
Feldmann, Robert Raymond	FL	AC0023373

Name	Lic State	License #
Ferraro, Michael	MA	7323
Ferreira, Thomas H	CT	CPAL.0004995
Fischer, Charles J	IL	065-010416
Fischer, Frederick L	IA	O06971
Flemmer, Jefry D	MN	11704
Fleura, Shawn	IL	065.031070
Foraste, Michael C	MA	18886
Forde, Mark W	MD	23612
Fortsch, Zachary A	IL	065.024573
Foster, Rodney D	IA	O04843
Fox, Julee A.	CO	CPA.0017484
Fox, Michael	IL	065-026386
Frankel, David	MA	18248
Franken, Galen Ross	KS	259
Frattasio, Robert A	MA	20526
Friedman, Brett	FL	AC0027326
Friedman, Martin	IL	065.008686
Furst, Kenneth W	IA	R02947
Gaffey, Daniel J	MA	22304
Gaines, Mark	IL	065-014650
Gallagher, Paul J	MA	5463
Gallagher, Timothy M	IL	065.018917
Gallegra, Vincent	NY	052767-1
George, John	IL	065.024892
Gidlow, Eric A	MN	11228
Gilbert, Meredith A	TX	074436
Gillespie, Patrick G	NJ	20CC03390100
Glazik, Robert Anthony	IL	065029170
Godwin, Armied A	NC	16247
Golebiowski, Rich	NJ	20CC02969500
Gorman, William J	MD	09219
Gradi, Steven	AZ	13048
Green, Thomas	IL	065.024648
Greer, Michael S	AZ	12033-R
Greif, Martin	NY	07 034602
Greisch, James R	FL	AC39575
Griffin, David H	CA	78137
Gross, Guy M	IL	065.024944
Gruidl, Nicholas P	MN	19408
Guariglia, Joseph N	NY	011163-1
Guirovich, Paul J	NY	093536
Hagan, Patrick J	AZ	16598
Hague, John T	IL	065.019853
Halkitis, Michael J	IL	065-027315

Name	Lic State	License #
Hallick, Michael T	NM	2021
Hanmer, Lisa C	WI	17182-1
Hanover, Christine A	IL	065.024430
Harder, John	VA	12988
Hartema, Brett M	IA	O11020
Harvey, Mark	IL	065.023282
Harvey, Matthew C	IA	O09286
Hassett, William	IL	065.021156
Hawkins, Bert	CA	71366
Healey, Kathryn	CO	CPA-22334
Hedden, Dale K	WA	06953
Hegarty, Kay L	IA	O03707
Heidt, Robert H	FL	AC0025400
Hemelt, Matthew E	MD	21240
Henderson, Kyle D	IA	O05910
Hendren, Roger L	MO	2004006941
Henson, Jeremy Steven	AZ	16959
Hernandez, Carlos	FL	AC44645
Hershberger, Brad L	IA	R05514
Hill, Jeffery A	TX	046569
Hill, Tammy M	IN	CP18604478
Hillmann, Jon P	IA	O07092
Hirsh, Lawrence Mark	OH	04-03-14879
Hirsh, Mitchell	IL	065.025351
Hoff, Melanie S	NJ	20CC03431300
Holland, Troy D	IN	CP19400375
Horaney, Michelle	IA	R04833
Horn, William K	MN	04800
Horne, Thomas G	AL	8302-R
Houle, Julie M	MA	20559
Hren, Brian	MN	16101
Hubbard Jr, Lloyd J	CT	CPAL.0003677
Hudson, Melvin E	CA	87327
Isaac, Elliot	NY	088640
Jackson, Todd A	MN	08005
Jenkins, Gary	FL	AC40412
Jensen, Robert F	IL	065.009411
Jestel, James	IA	O09482
Jirsa, Robert J	MD	05567
Joaquin, C Dean	CA	66003
Johannesen, Jeffrey	IA	R02999
Johnson, Randolph L	MN	11379
Johnson, Steven	CT	CPAL.0011411
Johnson, Steven R	MN	16117

Name	Lic State	License #
Jones, Brandon K	MN	17613
Jong, Karen W	CA	52489
Jorth, Bruce J	FL	AC0030231
Jugan, Steve	NY	074349
Kadavy, James M	IA	R03666
Kalic, Loralne A	OH	34540
Kalla, Jennifer A	MN	18937
Kastenschmidt, Robert	WI	17979-1
Kathe, Sharl L	IL	065.025031
Kaufman, Gabrielle	MD	10303
Kellogg, Jason J	CO	CPA-24891
Kennedy, Kristi	TX	041718
Kent, Ronald D	CA	53375
Kessel, Morton	IL	065-008141
Keyler, Lawrence	IN	CP18604949
Keyser, John David	NV	3902R
Kiehl, Gregg	NC	22862
Kimball, J. Scott	IL	065.027222
Kinslow, Joseph S	MD	32696
Kirley, Thomas Michael	MN	19033
Kirn, Steven	CT	CPAL.0011450
Kirsh, Michael A	PA	CA-039784-L
Kissell, Gerald B	MN	14520
Kitchen, Patrick	IA	O06763
Klintonworth, David J	IL	065018487
Knudson, James R	MN	11574
Koch, Timothy J	FL	AC41111
Kolodkin, Ronald	CA	53387
Koltun, Steven M	IL	065030997
Kopew, Steven P	PA	CA-026408-L
Kostick, Tasha Rae	CA	83182
Kral, Mark E	NC	23794
Kramer, Gary M	CA	97107
Kreiner, Chaim H	IL	065-029889
Krezek, James A	IA	O06391
Krowczyk-Mendoza, Sherrie A	IL	065.025581
Kubicek, Christie L	CA	42073
Kultgen, Mark	WI	8573-001
Kurek, Karen L	IL	065.017988
Kwiatek, Harlan J	MO	010640
LaFrance, Steven W	IN	CP19200452
Lambrix, Gary R	CA	CPA36762
Lamothe, Marc P	MA	20727
Landau, Gerald	CT	CPAL.0007237

Name	Lic State	License #
Langley Jr,Robert P	MA	12043
Lanza,John	NJ	20CC02405400
Lapidus,Carol C	NJ	20CC03404900
Lauritsen,Kaye A	IA	004076
Leblanc,Larry L	MD	38298
Leffler,William H	MD	11592
Lemke,Eric	IL	065.025556
LeMond,Ryan T	CA	87915
Lenz,Thomas C	IL	065.015432
Lesser,Simon	IL	065023625
Levenson,Daniel F	IL	065.028531
Levine,Lawrence	NY	039917
Leyden,Thomas	CA	121594
Linders,Martina	IL	065.022711
Lipari,Donald	NY	054561
Lockwood,Debra K	FL	AC0032286
Logan,Robert M	TX	017348
Lord,Sara	MN	20148
Lorusso,Mark	CT	CPAL.0004885
Lundberg,Michael D	IA	009327
Luzi,David S	IL	065.022027
Machara,Joseph	IL	065.021403
Mack,Christine T	MN	10683
MacKenzie,Christopher J	MA	10223
Mackey,Scott	MA	27613
Macora,Stanley	NY	107803
Maddux,Gregory A	MO	011149
Maginley,Donnovan	FL	AC0027718
Mahoney Jr.,Joseph E	MA	14545
Majer,John	FL	AC38374
Mansk,James Kenneth	IL	065.019318
Mantas,John H	NJ	20CC03299600
Marcotte,Milton J	IL	065.026199
Margolis,Barry H	TX	010945
Marinacci,Thomas P	NY	043413
Markey,Wayne Carl	MD	6226
Marquardt,Dennis Duane	CA	CPA59685
Marrano,Brian C	IL	065026742
Marshall,Brian	CT	CPAL.0012096
Marshburn,Morris R	NC	16764
Martin,Garrick L	NC	22740
Martin,Jerome J	MN	17652
Marvel,Paul J	NJ	20CC02547500
Mascareno,Samuel	CA	85325

Name	Lic State	License #
Massmann,Lance Walter	SD	1739
Matheny,James Stephen	MD	4270
Matthys,Ryan	IN	CP19800098
Maves,Brandon M	CO	CPA.0026041
Mazza,Joseph D	CA	73913
McCann,Steven J	IA	R03219
McCarragher,Joseph D	IA	O10820
McClelland,Stephen	NY	078478
McConnell,Paige M	CA	83821
McCourt,John G	VA	31155
McDonald,Robert Joseph	MA	21541
McMahan,Ben L	IL	065-011947
McNamee,Mark	DC	CPA902177
McNeal,Timothy D	MN	15363
McParland,John	NY	043916
Menaker,Steven Alan	NC	14592
Meritt,Brian S	MD	4272
Metzger,Moshe	NY	039939
Meyer,Joel	IL	065.008152
Milewski,Thomas A	IL	065.027504
Miller,Faye	MD	35856
Miller,Kenneth L	IA	R02530
Millmann,Daniel C	IL	065033093
Miskell,Mark W	IL	065.018806
Monaghan,Michael P	MD	6559
Moore,Robert B	IL	065.024643
Morgan,Bryce W	WA	08081
Moritz,Timothy E	IL	065.025174
Morton,James F	IN	CP18605929
Mulloy,Patrick	PA	CA049627
Mulvey,Peter T	IL	065.024774
Muratovic,Haslan	NY	084187
Murphy Hirata,Patricia	CA	32981
Murphy,Christopher M	IL	065-030673
Murphy,Craig A	MN	09135
Musi,Gennaro	NY	074444
Nacmias,Joseph	NY	028383-1
Nahom,Robert	AZ	8337
Natalucci,Gregory P	MA	20738
Natenstedt,Donald E	CA	36959
Nedder,Ernest J	CT	CPAL.0012098
Nelson,Michael V	MN	06106
Neumann,Roger L	IA	O01532
Newman,Phillip	FL	AC39224

Name	Lic State	License #
Nichols, Richard	NY	034126
Nickel, Jamie S	MN	20149
Nicolopoulos, John	MA	16073
Niden, Henry	GA	11620
Nietzel, Terri L	IL	065.025218
Nockels, Paul J	IL	065-024441
Norfleet, James	DC	CPA901281
Nudelman, Mendel	IL	065-015575
Nunez, Alfonso	AZ	8267
O'Brien, William J	IL	065-024311
O'Connor, Douglas J	IL	065.029247
Oeth, David R	MN	11205
Ohliger, Teri A	NC	22668
O'Leary, Thomas	MD	200815
Ophelm, Douglas W	MN	09295
Parlco, Stephan	PA	CA017725L
Paul, Alan D	MA	4106
Pavano, Carrie A	AZ	13441
Peikes, Rebecca	PA	CA13165L
Peltz, Scott	IL	065.014834
Perez, Eric	CT	CPAL.0009947
Perez, Patricio J	FL	AC0031690
Petersen, Dustin C	IA	O09467
Peterson, David B	FL	AC38387
Petrus, William J	AL	10834R
Phipps, Jeannette I	TX	013519
Pierce, Christopher M	IN	CP19900268
Pierson, Ronald G	IL	065-016406
Pinkus, Paul	IL	065-009694
Plutzer, Robert	NY	084963
Pohlman, Scott C	MN	04843
Pottratz, Michael	IN	CP19500220
Price, Dean R	IA	O01045
Prien, Kevin K	IA	O05720
Prillaman, Jacquelyn	NC	28872
Prough, Roger L	IN	CP10300302
Radford, Michael	NC	17133
Radke, Craig T	CO	CPA.0006150
Ragan, Randy A	IL	065.007514
Randles, Gary R	IL	065.014146
Rate Jr, Richard A	MD	7884
Reagan, Kevin	CA	45303
Reffner, Karen L	NJ	20CC03244100
Rehberger, Paul	WA	05722

Name	Lic State	License #
Rennie, Marcia	MD	21797
Ricchezza, Joseph R	NY	051229
Richardson, James M	IL	065.029786
Ridenour, Craig	NC	31928
Rilling, John	NJ	20CC03244800
Rineberg, Michael S	IL	065.017141
Ritsche, Mark A	MN	10763
Ritzert, David M	IL	065034019
Roeder, Susan L	FL	AC38488
Romano, John J	IA	R04772
Rominger, Jack L	CA	58587
Roozeboom, Douglas T	IA	O09367
Rosenthal, Barry	IL	065-012956
Ross, Jeffrey A	FL	AC0026745
Rotta, Matthew Joseph	IL	065.034770
Rourick, Thomas J	CO	CPA.0023846
Routh, Daniel James	NE	30429
Rucker, Brandon T	NC	26145
Sancewich, Wendy M	WA	22362
Sanders, John H	IL	065.013780
Sanderson, Colin	CO	CPA.0025342
Sandler, Eric	NY	074239-1
Sannella, Louis J	MA	06058
Santor, Mary Beth	MN	14730
Sasse, Denise A	IL	065.025549
Saunders, Rodney L	AK	2080
Savva, Elisavet M	VA	26678
Schaedel, Larry W	IL	065.024069
Scharenbroch, Carl L	WI	09525
Schena, Robert J	DC	901985
Schmidt, John	IL	065-017859
Schmidt, Stephen A	WI	05428
Schneidman, Byron	IL	065.018327
Schnell, Thomas M	IL	065.011415
Schoenauer, Steven R	IA	O07908
Schroeder, Kathleen O	MN	10253
Schu, Gregory P	MN	15023
Schulte, Jon P	SD	0854
Schultz, Charles	IL	065020160
Schwartz, Terry	IL	065.025578
Sciarappa, Donna M	MI	1101033684
Score, Douglas O	MN	04184
Scudder, David	IL	065.023615
Seaton, Jennifer	IL	065.028541

Name	Lic State	License #
Seaway, William	CA	90510
Seidel, Jeffry B	NY	043951
Seller, David J	FL	AC0034074
Sekhri, Vikas	CO	CPA.0023240
Sengstock, Dean A	MN	19322
Savler, Jason	MD	21486
Shah, Kislav	CO	CPA.0012777
Shamon, Joel	MA	13856
Shaw, Patrick T	IL	065.019341
Shaw, Thomas J	IL	065.028969
Sheeley, Stacey	NJ	20CC03478000
Sher, Michael	IL	065.021653
Sheridan, Rebecca T	FL	AC36097
Shlinger, Harry	NY	036699
Sibley, Jason A	CO	21635
Siegel, Charles Mitchell	NY	086360
Siegel, Terri T	TX	058976
Silver, David	KY	9961
Simonson, Beryl D	NJ	20CC03457700
Singer, Cristin	NY	080750
Sisler, Melissa R	IA	O09875
Sjoholm, Joseph P	NY	086778
Smaroff, Duke G	IL	065.026121
Smith, David N	NC	16153
Smith, James M	MN	09900
Smith, Kevin M	IL	065032216
Smith, Michael D	MA	17450
Smith, Roger K	CO	CPA.0023527
Sneeringer, Thomas J	MD	0018691
Snyder, Mark L	FL	AC37528
Sobhy, Mohamed	CA	52224
Sokolowski, Christopher J	IL	065-017542
Spigelman, Alan Howard	IL	065.020582
Spizman, William D	IL	065.018866
Sprague, David B	TX	052002
Spreitzer, James B	MN	05178
Sproull, John Patrick	AL	8932
Stackpole, Leslie B	AZ	13934
Stanley, Mark	NC	16489
Steil, Thomas R	FL	AC0029292
Steinberg, Joel	NY	052408-1
Sterling, David A	IL	065.018489
Stoebr, Kory J	WI	17357-1
Stoettner, Robert E	IL	065.025560

Name	Lic State	License #
Stoneburner, Keith Lee	MI	1101025010
Strauss, Amanda Claire	IN	CP10200055
Strype, Michael P	NJ	20CC03389700
Stuart, Richard	CT	CPAL.0006163
Sundar Raj, Kartik	VA	33738
Sweeney, James P	FL	AC0027453
Szczepaniak, Anthony	MN	21905
Talcoff, Mathew D	MA	17087
Tapscott, James F	CO	CPA.0020576
Tasei, Murat	DC	CPA902295
Tassitano, Tamara K	FL	AC0025324
Taub, Stuart	NY	075425
Ten Pas, Harlan M	IL	065-012327
Thiel, Chad	CA	81065
Thomas-beck, Kathleen M	FL	AC0023273
Ticknor, Matthew M	IL	065.031536
Tiefenthaler, Tim J	AZ	11860
Tomasiewicz, Beverly	IL	065.024876
Tomaw, Mark A	FL	34555
Topp, Corey A	MN	16718
Trager, Michael H	NJ	20CC03003000
Tramp, Chad P	IA	R03928
Trtabaugh, Adam W.	MN	22733
Tunning, Marty J	IA	O05650
Valderrama, James	OH	35648
Valentine, Gretchen L	CA	43814
Vandenberghe, Daniel A	FL	AC38655
VanDyne, Rochelle Ann	MN	18996
Vannucci, Kevin T	IN	CP19400406
Varga, Gerald	CA	104171
Verdick, Martin E	IL	065.012773
Vergo, Michael J	FL	AC0016351
Vial, Paul R	IA	O04487
Vitale, Leslie P	MA	8314
Vogelsang, William	IL	065-030931
Volpe, Ralph A	CT	CPAL.0004025
Wagner, Jr, Horace	FL	19559
Wagner, Robert E	IA	O06445
Walch, James M	FL	AC39253
Wall, Daniel M	IL	065-025181
Wallace, Keith T	NC	18649
Wallgren, Donald	MN	13979
Warley, Carol G	TX	021968
Wasserman, Philip M	NY	040378

Name	Lic State	License #
Waterman, Jonathan A	CO	CPA-24331
Wax, Laurie F	CO	10497
Webb, Bruce P	IA	O01220
Weber Jr., Eugene A	MD	16895
Weber, John	CO	CPA.0015258
Weber, Michael B	NY	059179-1
Weber, Ryan J	FL	AC44475
Wehrheim, Richard D.	IA	R04587
Weil, Lynne	IL	065.031226
Wells, William E	NV	1065R
Wetzel, Daniel	MO	015912
Wheadon, Daniel J	MA	21402
Whelan, Daniel	MD	18110
Whetstone, Tracy	IL	065.033076
Wilkens, Thomas Lee	IL	065.014174
Williams, Colleen A	NJ	20CC02877300
Williams, Dana C	IL	065.024883
Williams, Jeffrey G	NC	19795
Williams, Michael F	LA	2638
Wilson, Lisa T	NJ	20CC03026300
Wilson, Peter S	NC	32082
Wilson, Scott H.	FL	AC0023048
Wilson-Jones, Darcella A	CA	73503
Windlinger, John R	IL	065.019426
Windram, Thomas	DC	CPA902566
Wismeyer Jr, Thomas A	OH	CPA.25121
Woell, James M	MN	10838
Wood, David	IL	065.026720
Woodworth, William J	CA	74291
Worden, Clay	FL	AC0027808
Wozniczka, John	IL	065-024496
Wright, Rodlee J	NJ	20CC03464500
Wright, Thomas M	TX	014087
Yager, Jeffrey H	NY	48771
Yonowitz, Arthur	MD	17500
Young, Richard J	IA	O01383
Zallick, John P	OH	CPA.10855
Zall, Bryan A	AZ	3099
Zanderson, Jason V	SD	1905
Zompa, Nicole	MA	22702
Zwart, Jeremy D	MN	18988

CONTRACT FOR SERVICES

THIS AGREEMENT, dated, November 13, 2014 (together with the schedules, appendices, attachments and exhibits, if any, collectively this "Agreement"), is entered into by and between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting on behalf of the Office of the Comptroller (the "Comptroller" or the "Department"), having its principal office at 240 Old Country Road, Mineola, New York 11501 and (ii) McGladrey LLP, having its principal Office at 1185 Avenue of the Americas, New York, NY 10036 (the "Contractor").

WITNESSETH:

WHEREAS, the County desires to retain the Contractor to perform the Financial Audit services described in this Agreement; and

WHEREAS, the Contractor is willing and able to perform the within services for the County;

NOW, THEREFORE, in consideration of the premises and mutual covenants contained in this Agreement, the parties agree as follows:

1. **Term.** This Agreement shall begin on the commencement of the audit of the County's financial statements, and shall end with the completion of all audit Services for the fiscal year ending December 31, 2016. The County shall have the option to extend the agreement for up to two (2) additional years, with each extension covering the period from commencement through completion of Audit Services for each respective fiscal year through fiscal year ending December 31, 2018. All extensions shall be subject to mutual written consent of both parties.

2. **Services.** The services to be provided by the Contractor under this Agreement shall consist of performing an annual audit of the County's financial statements, the preparation of management letters, conducting federal and New York State agency mandated single audits, and performing other related services, as more particularly described below, as well as in the following exhibits, which are attached to and incorporated into this Agreement by reference; Exhibit A: Engagement Letter dated _____, Exhibit B: RFP, Exhibit C, Contractor's Proposal in response to the RFP dated March 14, 2014, as modified by Exhibit D: the Contractor's Best and Final Offer letter dated June 13, 2014. In the event of any conflict between the terms of this Agreement, and any other documents, this Agreement, including any exhibits, schedules and appendices attached hereto, shall take precedence over the attached RFP and then the Proposal.

- A. Auditing the general purpose financial statements and supplementary schedules included in the County's Comprehensive Annual Financial Report (the "CAFR") for fiscal years ending December 31, 2014 through 2016.
- B. Substantially complete Contractor's audit procedures by February 28 each year as they relate to the major funds' revenues and expenditures;
- C. Communicate recommended areas of improvement within the County's accounting processes and procedures in the County Comptroller's and Treasurer's offices, and other

key County agencies or offices, as identified during performance of the Services provided hereunder;

- D. Reporting on the County's internal control structure as a result of Contractor's audit of the County's financial statements and the County's compliance with laws and regulations that may have a material effect on the general-purpose financial statements. Contractor's report will provide recommendations about other aspects of the County's operations where opportunities for improvement are observed;
- E. Conducting the audit of the County's financial statements in accordance with auditing standards generally accepted in the United States of America ("Generally Accepted Auditing Standards") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("Generally Accepted Government Auditing Standards");
- F. Performing procedures and reporting for the County as required by the Single Audit Act, and as set forth by the United States Office of Management and Budget Circular A-133. Contractor will determine whether the County has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs. This includes, but is not limited to, any and all funds that are required to be audited because they were received pursuant to the American Recovery and Reinvestment Act;
- G. Performing procedures and reporting for the County as required by the New York State Department of Transportation (NYSDOT) Single Audit Report in accordance with the NYSDOT requirements. Contractor will determine whether the County has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on each of NYSDOT program and on internal control over compliance in accordance with Part 43 of the New York State Codification of Rules and Regulations;
- H. Preparing and issuing a management letter communicating the results of Contractor's evaluation of the County's internal controls performed as part of the audit of the financial statements. The management letter may also provide recommendations about other aspects of the County's operations where opportunities for improvement were observed. The management letter will be delivered within 60 days after the release of the CAFR and/or Federal Single Audit but no later than the last day of the fiscal year in which the reports are released;
- I. Provide comments on the CAFR and the application, as deemed appropriate by the Contractor, to assist the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association;
- J. Performing all services specifically set forth in the Engagement Letter;
- K. The Contractor and the County shall enter into an Engagement Letter in substantially the same form as Exhibit B for the fiscal years 2015 and 2016, and if applicable, 2017 and 2018;

- L. In addition, the Contractor shall perform the following additional audit-related services:
- (1) Assist the County in evaluating its conclusions relating to accounting and financial reporting issues, and provide guidance relating to such conclusions;
 - (2) Make reasonable efforts to make certain that the County meets all statutory and other operational reporting deadlines on a timely basis;
 - (3) Provide CPE training to employees of the County Comptroller's Office, assisting on the financial statements and County personnel involved in the preparation of the County's single audits relating to Generally Accepted Government Auditing Standards, internal controls and compliance matters;
 - (4) Print and provide up to two-hundred (200) copies of each of the Deliverables for the County (as defined below) that are prepared pursuant to the audit engagement. Provide electronic versions of said Deliverables including secured copies;
 - (5) Perform procedures, required by Generally Accepted Auditing Standards or considered necessary by the Contractor, update financial statements and reports as necessary, in connection with the inclusion of the Contractor's audit report on the County's financial statements in the County's Official Statements in connection with debt offerings (e.g., bond or note offerings).

3. The Contractor shall conduct the audits and all related work under this Contract in accordance with Generally Accepted Auditing Standards ("GAAS"), as promulgated by the American Institute of Certified Public Accountants; with Generally Accepted Government Auditing Standards ("GAGAS"), as promulgated by the United States General Accounting Office in its publication, *Government Auditing Standards*; with standards issued by the Governmental Accounting Standards Board ("GASB"); with Generally Accepted Accounting Principles ("GAAP"); with the Single Audit Act Amendments of 1996 and the provisions of United States Office of Management and Budget ("OMB") Circular A-133, *Audits of State and Local Governments*; and with other authoritative auditing guidance in effect.

A. The Contractor shall provide all reports and other materials requested by and prepared for the County electronically;

B. The Contractor shall also provide to the County sufficient number of printed copies of the reports and other written materials prepared for the County under this Agreement in accordance with Section 2(L) above.

C. **Progress Reports.**

- i. Prior to commencing the Audit Services hereunder, the Contractor shall send to the County Comptroller an anticipated audit plan and schedule for the work to be performed for each audit area, including the personnel assigned and the anticipated hours required.
- ii. In addition, on a biweekly basis during the delivery of Services hereunder, the Contractor shall send to the County Comptroller a Progress Report, which will include, among other relevant data, a comparison of actual hours spent to the hours projected.

4. **Payment.**

A. **Amount of Consideration.**

(1) Except as otherwise provided in Section 4(A)(3) hereof, the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services described in Section 2(A) – (L) under this Agreement, including during any extensions of the Agreement, as provided above, shall be subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

Fiscal Year	Fee for County Audits
2014	\$300,000
2015	\$300,000
2016	\$300,000
2017	\$315,000
2018	\$315,000

(2) Any ***Additional Services*** requested by the County and agreed to by the Contractor shall be performed pursuant to this Agreement as follows:

Title	Hourly Rate
Partner	\$265
Director	\$176
Manager	\$155
Senior	\$110
Staff	\$68

(3) If there is a change (i) in the scope of Services or any agreed-upon additional audit-related services to be provided under this Agreement, or (ii) in any circumstance with respect to this Agreement (or any attachments hereto), the parties shall negotiate in good faith to make an equitable adjustment to the rates set forth in Section 4(A)(2) and the maximum amounts set forth in Section 4(A)(1) and incorporate said adjustments into written contract amendments.

- B. **Vouchers; Voucher Review, Approval and Audit.** Payments shall be made to the Contractor in arrears and shall be contingent upon (i) the Contractor submitting a claim voucher (the "Voucher") in a form satisfactory to the County, that (a) states with reasonable specificity the services provided and the payment requested as consideration for such services, (b) certifies that the services rendered and the payment requested are in accordance with this Agreement, and (c) is accompanied by documentation satisfactory to the County supporting the amount claimed, and (ii) review, approval and audit of the Voucher by the Department and/or the County Comptroller or his or her duly designated representative (the "Comptroller").
- C. **Timing of Payment Claims.** The Contractor shall ~~submit claims no later than three (3) months following the County's receipt of the services that are the subject of the claim and no more frequently than once a month.~~ submit claims no later than three (3) months following the County's receipt of the services that are the subject of the claim.
- D. **No Duplication of Payments.** Payments under this Agreement shall not duplicate payments for any work performed or to be performed under other agreements between the Contractor and any funding source including the County.

E. Payments in Connection with Termination or Notice of Termination. Unless a provision of this Agreement expressly states otherwise, payments to the Contractor following the termination of this Agreement shall not exceed payments made as consideration for services that were (i) performed prior to termination, (ii) authorized by this Agreement to be performed, and (iii) not performed after the Contractor received notice that the County did not desire to receive such services.

5. Payment - Additional Provisions.

A. The parties acknowledge that the maximum annual amount of compensation for the services rendered by the Contractor during the term of this Agreement shall not exceed the amounts listed above, unless this Contract is amended to include additional funds for a continuation of services. Contractor agrees that this compensation includes reimbursement for Contractor's travel time and expenses and for all other costs incidental to the Services to be provided by Contractor under this Agreement.

B. Partial progress payments are authorized at the discretion of the Department.

6. Rights to Work. Except as provided below, upon full payment, the Contractor hereby assigns to the County, any and all rights, title and interest, to the materials first created by the Contractor specifically for the County hereunder and required to be delivered to the County by virtue of their description or specification as a deliverable in this Agreement (the "Deliverables"). The Deliverables include the Audit Report, the Single Audit Reports, and the final draft of the Management Letter. The Deliverables may also include any data, modules, components, designs, utilities, subsets, objects, program listings, tools, models, methodologies, programs, systems, analysis frameworks, leading practices, and specifications (collectively, "Technical Elements") owned or developed by the Contractor prior to, or independently from, its engagement hereunder or created by the Contractor in connection with its engagement hereunder. The Contractor retains exclusive ownership right, title and interest, including, without limitation, all rights under all copyright, patent and other intellectual property laws, in and to all Technical Elements. Accordingly, to the extent that any such Technical Elements are integrated into any Deliverables, the Contractor hereby grants to the County, a perpetual, worldwide, non-exclusive, paid-up license to use such Technical Elements in connection with the Deliverables and copy and modify such Technical Elements as integrated into such Deliverables. Notwithstanding the above, Contractor's workpapers shall remain the sole property of the Contractor.

7. Independent Contractor. The Contractor is an independent contractor of the County. The Contractor shall not, nor shall any officer, director, employee, servant, agent or independent contractor of the Contractor (a "Contractor Agent"), be (i) deemed a County employee, (ii) commit the County to any obligation, or (iii) hold itself, himself or herself out as a County employee or as having the authority to commit the County to any obligation. As used in this Agreement the word "Person" means any individual person, entity (including partnerships, corporations and limited liability companies), and government or political subdivision thereof (including agencies, bureaus, offices and departments thereof).

8. No Arrears or Default. The Contractor is not in arrears to the County upon any debt or contract and it is not in default as surety, contractor, or otherwise upon any obligation to the County, including any obligation to pay taxes to, or perform services for or on behalf of, the County.

9. **Compliance With Law.** (a) **Generally.** The Contractor shall comply with any and all applicable Federal, State and local Laws, including, but not limited to those relating to conflicts of interest, discrimination, and disclosure of information, in connection with its performance under this Agreement. In furtherance of the foregoing, the Contractor is bound by and shall comply with the terms of Appendices L and EE attached hereto and with the County's vendor registration protocol. As used in this Agreement the word "Law" includes any and all statutes, local laws, ordinances, rules, regulations, applicable orders, and/or decrees, as the same may be amended from time to time, enacted, or adopted.

(b) **Nassau County Living Wage Law.** Pursuant to LL 1-2006, as amended, and to the extent that a waiver has not been obtained in accordance with such law or any rules of the County Executive, the Contractor agrees as follows:

- (i) Contractor shall comply with the applicable requirements of the Living Wage Law, as amended;
- (ii) Failure to comply with the Living Wage Law, as amended, may constitute a material breach of this Agreement, the occurrence of which may be determined solely by the County. Contractor has the right to cure such breach within thirty days of receipt of notice of breach from the County. In the event that such breach is not timely cured, the County may terminate this Agreement as well as exercise any other rights available to the County under applicable law.
- (iii) It shall be a continuing obligation of the Contractor to inform the County of any material changes in the content of its certification of compliance attached to this Agreement as Appendix L, and to provide to the County any information necessary to maintain the certification's accuracy.

(c) **Records Access.** The parties acknowledge and agree that all records, information, and data ("**Information**") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6, Section 87 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate. Additionally, it is acknowledged that the Contractor subscribes to a program of peer review for maintenance of quality control as required by its profession. As part of this program, engagement files may be selected for review by other professionals under strict rules of confidentiality. Execution of this Agreement constitutes the County's agreement for such disclosure under peer review programs, upon reasonable notice given by the Contractor to the County in advance of disclosure.

10. **Minimum Service Standards.** Regardless of whether required by Law: (a) The Contractor shall, and shall cause Contractor Agents to, conduct their activities in connection with this Agreement so as not to endanger or harm any Person or property.

(b) The Contractor shall deliver services under this Agreement in a professional manner consistent with the best practices of the industry in which the Contractor operates. The Contractor shall take all actions necessary or appropriate to meet the obligation described in the immediately

preceding sentence, including obtaining and maintaining, and causing all Contractor Agents to obtain and maintain, all approvals, licenses, and certifications ("Approvals") necessary or appropriate in connection with this Agreement.

11. Assignment; Amendment; Subcontracting; Waiver. This Agreement and the rights and obligations hereunder may not be in whole or part (i) assigned, transferred or disposed of, (ii) amended, (iii) waived, or (iv) subcontracted, without the prior written consent of the County Executive or his duly designated deputy. Any purported assignment, other disposal or modification without such prior written consent shall be null and void. The failure of a party to assert any of its rights under this Agreement, including the right to demand strict performance, shall not constitute a waiver of such rights.

12. Termination. (a) Generally. This Agreement may be terminated (i) for any reason by the County upon thirty (30) days' written notice to the Contractor, (ii) for "Cause" by the County immediately upon the receipt by the Contractor of written notice of termination, (iii) upon mutual written Agreement of the County and the Contractor, and (iv) in accordance with any other provisions of this Agreement expressly addressing termination.

As used in this Agreement the word "Cause" includes: (i) a breach of this Agreement; (ii) the failure to obtain and maintain in full force and effect all Approvals required for the services described in this Agreement to be legally and professionally rendered; and (iii) the termination or impending termination of federal or state funding for the services to be provided under this Agreement.

(b) By the Contractor. This Agreement may be terminated by the Contractor if performance becomes impracticable through no fault of the Contractor, where the impracticability relates to the Contractor's ability to perform its obligations and not to a judgment as to convenience or the desirability of continued performance. Termination under this subsection shall be effected by the Contractor delivering to the County Comptroller (the "Comptroller"), at least sixty (60) days prior to the termination date (or a shorter period if sixty days' notice is impossible), a notice stating (i) that the Contractor is terminating this Agreement in accordance with this subsection, (ii) the date as of which this Agreement will terminate, and (iii) the facts giving rise to the Contractor's right to terminate under this subsection. A copy of the notice given to the County Comptroller shall be given to the County Attorney on the same day that notice is given to the Comptroller.

(c) Contractor Assistance Upon Termination. In connection with the termination or impending termination of this Agreement the Contractor shall, regardless of the reason for termination, take all actions reasonably requested by the County (including those set forth in other provisions of this Agreement) to assist the County in transitioning the Contractor's responsibilities under this Agreement. The provisions of this Section shall survive the termination of this Agreement.

13. Indemnification; Defense; Cooperation. (a) The Contractor shall be solely responsible for and shall indemnify, defend and hold harmless the County, its officers, employees, and agents (the "Indemnified Parties") from and against any and all liabilities, losses, costs, expenses (including, without limitation, attorneys' fees and disbursements) and damages ("Losses"), arising out of or in connection with any acts or omissions of the Contractor or a Contractor Agent, regardless of whether due to negligence, fault, or default, including Losses in connection with any threatened investigation, litigation or other proceeding or preparing a defense to or prosecuting the same;

provided, however, that the Contractor shall not be responsible for that portion, if any, of a Loss that is caused by the negligence, fault or default of the County.

(b) The Contractor shall, upon the County's demand and at the County's direction, promptly and diligently defend, at the Contractor's own risk and expense, any and all suits, actions, or proceedings which may be brought or instituted against one or more Indemnified Parties for which the Contractor is responsible under this Section, and, further to the Contractor's indemnification obligations, the Contractor shall pay and satisfy any judgment, decree, loss or settlement in connection therewith.

(c) The Contractor shall, and shall cause Contractor Agents to, cooperate with the County in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement, including the acts or omissions of the Contractor and/or a Contractor Agent in connection with this Agreement to the extent allowable by industry professional standards.

(d) The provisions of this Section shall survive the termination of this Agreement.

14. Insurance. (a) **Types and Amounts.** The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" as an additional insured via a blanket endorsement with "Nassau County" as certificate holder, and have a minimum single combined limit of liability of not less than One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate coverage; (ii) if contracting in whole or part to provide professional services, one or more policies for professional liability insurance, which policy(ies) shall have a minimum single combined limit liability of not less than One Million Dollars (\$1,000,000) per occurrence and Two Million dollars (\$2,000,000) aggregate coverage, (iii) compensation insurance for the benefit of the Contractor's employees ("Workers' Compensation Insurance"), which insurance is in compliance with the New York State Workers' Compensation Law, and (iv) such additional insurance including, without limitation, builder's all risk, if applicable, automobile liability insurance and umbrella liability insurance as may be agreed to by the parties.

(b) Acceptability; Deductibles; Subcontractors. All insurance obtained and maintained by the Contractor pursuant to this Agreement shall be (i) written by one or more commercial insurance carriers licensed to do business in New York State, and (ii) in form and substance reasonably acceptable to the County. The Contractor shall be solely responsible for the payment of all deductibles to which such policies are subject. The Contractor shall require any subcontractor hired in connection with this Agreement to carry insurance with the same limits and provisions required to be carried by the Contractor under this Agreement.

(c) Delivery; Coverage Change; No Inconsistent Action. Prior to the execution of this Agreement, copies of current certificates of insurance evidencing the insurance coverage required by this Agreement shall be delivered to the County Attorney's office. Not less than thirty (30) days prior to the date of any expiration or renewal of, or actual, proposed or threatened reduction or cancellation of coverage under, any insurance required hereunder, the Contractor shall endeavor to provide written notice to the County Attorney's office of the same and deliver to the County Attorney's office renewal or replacement certificates of insurance. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take any action, or omit to take any action that would suspend or invalidate any of the required

coverages. The failure of the Contractor to maintain Workers' Compensation Insurance shall render this contract void and of no effect. The failure of the Contractor to maintain the other required coverages shall be deemed a material breach of this Agreement upon which the County reserves the right to consider this Agreement terminated as of the date of such failure.

15. Accounting Procedures; Records.

A. The Contractor shall maintain and retain, for a period of six (6) years, following the latter of termination of, or final payment, under this agreement, complete and accurate records, documents, accounts and other evidence whether maintained electronically or manually ("Records") pertinent to performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Government Auditing Standards ("GAGAS") and, to the extent not inconsistent with GAGS, the Contractor's policies and procedures.. Such Records shall at all times be available for audit and inspection of the County Comptroller (to the extent that such audit would not compromise the auditors' independence), the Comptroller General of the United States or any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

B. Notwithstanding anything to the contrary contained in section 9 (a), upon prior written notice, where possible and during normal business hours, the Contractor shall provide access to the time sheets, invoices, time records, policies and procedures and expense receipts pertaining to the Services (the "Billing Records"), to the extent reasonably necessary to substantiate payment hereunder, for inspection by the Comptroller's Office. Information contained in the Contractor's Billing Records which constitute confidential personal information shall be excluded.

16. Non-exclusivity. The County acknowledges that the Contractor shall have the right to provide services of any kind or nature whatsoever to any person or entity as the Contractor in its sole discretion deems appropriate and nothing herein shall be construed to conflict with that right.

17. Limitations on Actions and Special Proceedings Against the County. No action or special proceeding shall lie or be prosecuted or maintained against either party upon any claims arising out of or in connection with this Agreement unless:

(a) Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the County Attorney's Office and the Counsel to the Comptroller for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the County Comptroller under this section to the County Attorney (at One West Street, Mineola, NY 11501) on the same day that documents are sent or delivered to the County Comptroller. The complaint or necessary moving papers of the Contractor shall allege that the above-described actions and inactions preceded the Contractor's action or special proceeding against the County.

(b) Time Limitation. Such action or special proceeding is commenced within the earlier of (i) one (1) year of the first to occur of (A) final payment under or the termination of this Agreement, and (B) the accrual of the cause of action, and (ii) the time specified in any other provision of this Agreement.

18. Work Performance Liability. The Contractor is and shall remain primarily liable for the successful completion of all work in accordance this Agreement, irrespective of whether the

Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County.

19. Consent to Jurisdiction and Venue; Governing Law. Unless otherwise specified in this Agreement or required by Law, all claims or actions with respect to this Agreement shall be resolved exclusively by a court of competent jurisdiction located in Nassau County in New York State and the parties expressly waive any objections to the same on any grounds, including venue and forum non conveniens. This Agreement is intended as a contract under, and shall be governed and construed in accordance with, the Laws of New York State, without regard to the conflict of laws provisions thereof.

20. Notices. Any notice, request, demand or other communication required to be given or made in connection with this Agreement shall be (a) in writing, (b) delivered or sent (i) by hand delivery, evidenced by a signed, dated receipt, (ii) postage prepaid via certified mail, return receipt requested, or (iii) overnight delivery via a nationally recognized courier service, (c) deemed given or made on the date the delivery receipt was signed by a County employee, three (3) business days after it is mailed or one (1) business day after it is released to a courier service, as applicable, and (i) if to the County Attorney, to the attention of the County Attorney at 1 West Street, Mineola, NY 11501, and (ii) if to the Comptroller, to the attention of the Comptroller at 240 Old Country Road, Mineola, NY 11501, and (iv) if to the Contractor, to the attention of the person who executed this Agreement on behalf of the Contractor at the address specified above for the Contractor, or in each case to such other persons or addresses as shall be designated by written notice.

21. All Legal Provisions Deemed Included; Severability; Supremacy. (a) Every provision required by Law to be inserted into or referenced by this Agreement is intended to be a part of this Agreement. If any such provision is not inserted or referenced in correct form then (i) such provision shall be deemed inserted into or referenced by this Agreement for purposes of interpretation and (ii) upon the application of either party this Agreement shall be formally amended to comply strictly with the Law, without prejudice to the rights of either party.

(b) In the event that any provision of this Agreement shall be held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

(c) Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the terms and conditions set forth above the signature page shall control. To the extent possible, all the terms of this Agreement should be read together as not conflicting.

(d) Each party has cooperated in the negotiation and preparation of this Agreement, so if any construction is made of the Agreement it shall not be construed against either party as a drafter.

22. Section and Other Headings. The section and other headings contained in this Agreement are for reference purposes only and shall not affect the meaning or interpretation of this Agreement.

23. **Administrative Service Charge.** The Contractor agrees to pay the County an administrative service charge of Five Hundred Thirty-Three dollars (\$533.00) for the processing of this Agreement pursuant to Ordinance Number 74-1979, as amended by Ordinance Number 128-2006. The administrative service charge shall be due and payable to the County by the Contractor upon signing this Agreement.

Contractor checks for the administrative service charge should be payable to the order of "Nassau County."

24. **Entire Agreement.** This Agreement represents the full and entire understanding and agreement between the parties with regard to the subject matter hereof and supersedes all prior agreements (whether written or oral) of the parties relating to the subject matter of this Agreement.

25. **Executory Clause.** Notwithstanding any other provision of this Agreement:

(a) **Approval and Execution.** The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person unless (i) all County and governmental approvals have been obtained, including, if required, approval by the County Legislature, and (ii) this Agreement has been executed by the County Executive (as defined in this Agreement).

(b) **Availability of Funds.** The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person beyond funds appropriated and encumbered.

IN WITNESS WHEREOF, the Contractor and the County have executed this Agreement as of the date first above written.

McGladrey LLP
CONTRACTOR

By: Robert G. Rooney

Signature: Robert G. Rooney

Name: Robert G. Rooney

Title: Director Date: 11/13/14

State of New York}
 }SS.:
County of Nassau}

I, William J. Muller III, Clerk of the Legislature, do hereby certify that the foregoing is a true and correct copy of the original agreement with McGladrey LLP

On behalf of the Nassau County Office of Comptroller

On file in this office of the Legislature and is of the whole said original.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed seal of the Nassau County Legislature the 29th day of December, 2014

William J. Muller III

Clerk, Nassau County Legislature
Nassau County, N.Y.

No. 0168239026
Qualified in Nassau County
Commission Expires April 02, 2016


STATE OF NEW YORK)

) ss.:

COUNTY OF New York)

On the 13th day of November in the year 2014 before me personally appeared Robert G. Rooney to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Hunterdon; that he or she is a Director of McGladrey LLP, the limited liability company described herein and which executed the above instrument; and that he or she signed his or her name thereto by authority of the partners of said limited liability company.

NOTARY PUBLIC


BELKIS MADERA
Notary Public, State of New York
No. 03-4945756
Qualified in Bronx County
Commission Expires Jan. 27, 2015

Appendix EE

Equal Employment Opportunities For Minorities and Women

The provisions of this Appendix EE are hereby made a part of the document to which it is attached.

The Contractor shall comply with all federal, State and local statutory and constitutional anti-discrimination provisions. In addition, Local Law No. 14-2002, entitled "Participation by Minority Group Members and Women in Nassau County Contracts," governs all County Contracts as defined by such title and solicitations for bids or proposals for County Contracts. In accordance with Local Law 14-2002:

(a) The Contractor shall not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status in recruitment, employment, job assignments, promotions, upgradings, demotions, transfers, layoffs, terminations, and rates of pay or other forms of compensation. The Contractor will undertake or continue existing programs related to recruitment, employment, job assignments, promotions, upgradings, transfers, and rates of pay or other forms of compensation to ensure that minority group members and women are afforded equal employment opportunities without discrimination.

(b) At the request of the County contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, union, or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability, or marital status and that such employment agency, labor union, or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein.

(c) The Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the County Contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

(d) The Contractor shall make Best Efforts to solicit active participation by certified minority or women-owned business enterprises ("Certified M/WBEs") as defined in Section 101 of Local Law No. 14-2002, including the granting of Subcontracts.

(e) The Contractor shall, in its advertisements and solicitations for Subcontractors, indicate its interest in receiving bids from Certified M/WBEs and the requirement that Subcontractors must be equal opportunity employers.

(f) Contractors must notify and receive approval from the respective Department Head prior to issuing any Subcontracts and, at the time of requesting such authorization, must submit a signed Best Efforts Checklist.

(g) Contractors for projects under the supervision of the County's Department of Public Works shall also submit a utilization plan listing all proposed Subcontractors so that, to the greatest extent feasible, all Subcontractors will be approved prior to commencement of work. Any additions or changes to the list of subcontractors under the utilization plan shall be approved by the

Commissioner of the Department of Public Works when made. A copy of the utilization plan any additions or changes thereto shall be submitted by the Contractor to the Office of Minority Affairs simultaneously with the submission to the Department of Public Works.

(h) At any time after Subcontractor approval has been requested and prior to being granted, the contracting agency may require the Contractor to submit Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises. In addition, the contracting agency may require the Contractor to submit such documentation at any time after Subcontractor approval when the contracting agency has reasonable cause to believe that the existing Best Efforts Checklist may be inaccurate. Within ten working days (10) of any such request by the contracting agency, the Contractor must submit Documentation.

(i) In the case where a request is made by the contracting agency or a Deputy County Executive acting on behalf of the contracting agency, the Contractor must, within two (2) working days of such request, submit evidence to demonstrate that it employed Best Efforts to obtain Certified M/WBE participation through proper documentation.

(j) Award of a County Contract alone shall not be deemed or interpreted as approval of all Contractor's Subcontracts and Contractor's fulfillment of Best Efforts to obtain participation by Certified M/WBEs.

(k) A Contractor shall maintain Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises for a period of six (6) years. Failure to maintain such records shall be deemed failure to make Best Efforts to comply with this Appendix EE, evidence of false certification as M/WBE compliant or considered breach of the County Contract.

(l) The Contractor shall be bound by the provisions of Section 109 of Local Law No. 14-2002 providing for enforcement of violations as follows:

- a. Upon receipt by the Executive Director of a complaint from a contracting agency that a County Contractor has failed to comply with the provisions of Local Law No. 14-2002, this Appendix EE or any other contractual provisions included in furtherance of Local Law No. 14-2002, the Executive Director will try to resolve the matter.
- b. If efforts to resolve such matter to the satisfaction of all parties are unsuccessful, the Executive Director shall refer the matter, within thirty days (30) of receipt of the complaint, to the American Arbitration Association for proceeding thereon.
- c. Upon conclusion of the arbitration proceedings, the arbitrator shall submit to the Executive Director his recommendations regarding the imposition of sanctions, fines or penalties. The Executive Director shall either (i) adopt the recommendation of the arbitrator (ii) determine that no sanctions, fines or penalties should be imposed or (iii) modify the recommendation of the arbitrator, provided that such modification shall not expand upon any sanction recommended or impose any new sanction, or increase the amount of any recommended fine or penalty. The Executive Director, within ten days (10) of receipt of the arbitrator's award and recommendations, shall file a determination of such matter and shall cause a copy of such determination to be served upon the

respondent by personal service or by certified mail return receipt requested. The award of the arbitrator, and the fines and penalties imposed by the Executive Director, shall be final determinations and may only be vacated or modified as provided in the civil practice law and rules ("CPLR").

(m) The contractor shall provide contracting agency with information regarding all subcontracts awarded under any County Contract, including the amount of compensation paid to each Subcontractor and shall complete all forms provided by the Executive Director or the Department Head relating to subcontractor utilization and efforts to obtain M/WBE participation.

Failure to comply with provisions (a) through (m) above, as ultimately determined by the Executive Director, shall be a material breach of the contract constituting grounds for immediate termination. Once a final determination of failure to comply has been reached by the Executive Director, the determination of whether to terminate a contract shall rest with the Deputy County Executive with oversight responsibility for the contracting agency.

As used in this Appendix EE the term "Best Efforts Checklist" shall mean a list signed by the Contractor, listing the procedures it has undertaken to procure Subcontractors in accordance with this Appendix EE.

As used in this Appendix EE the term "County Contract" shall mean (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of twenty-five thousand dollars (\$25,000), whereby a County contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the County; or (ii) a written agreement in excess of one hundred thousand dollars (\$100,000), whereby a County contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon. However, the term "County Contract" does not include agreements or orders for the following services: banking services, insurance policies or contracts, or contracts with a County contracting agency for the sale of bonds, notes or other securities.

As used in this Appendix EE the term "County Contractor" means an individual, business enterprise, including sole proprietorship, partnership, corporation, not-for-profit corporation, or any other person or entity other than the County, whether a contractor, licensor, licensee or any other party, that is (i) a party to a County Contract, (ii) a bidder in connection with the award of a County Contract, or (iii) a proposed party to a County Contract, but shall not include any Subcontractor.

As used in this Appendix EE the term "County Contractor" shall mean a person or firm who will manage and be responsible for an entire contracted project.

As used in this Appendix EE "Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises" shall include, but is not limited to the following:

- a. Proof of having advertised for bids, where appropriate, in minority publications, trade newspapers/notices and magazines, trade and union publications, and publications of general circulation in Nassau County and surrounding areas or having verbally solicited M/WBEs whom the County Contractor reasonably believed might have the qualifications to do the work. A copy of the

advertisement, if used, shall be included to demonstrate that it contained language indicating that the County Contractor welcomed bids and quotes from M/WBE Subcontractors. In addition, proof of the date(s) any such advertisements appeared must be included in the Best Effort Documentation. If verbal solicitation is used, a County Contractor's affidavit with a notary's signature and stamp shall be required as part of the documentation.

- b. Proof of having provided reasonable time for M/WBE Subcontractors to respond to bid opportunities according to industry norms and standards. A chart outlining the schedule/time frame used to obtain bids from M/WBEs is suggested to be included with the Best Effort Documentation.
- c. Proof or affidavit of follow-up of telephone calls with potential M/WBE subcontractors encouraging their participation. Telephone logs indicating such action can be included with the Best Effort Documentation
- d. Proof or affidavit that M/WBE Subcontractors were allowed to review bid specifications, blue prints and all other bid/RFP related items at no charge to the M/WBEs, other than reasonable documentation costs incurred by the County Contractor that are passed onto the M/WBE.
- e. Proof or affidavit that sufficient time prior to making award was allowed for M/WBEs to participate effectively, to the extent practicable given the timeframe of the County Contract.
- f. Proof or affidavit that negotiations were held in Best Efforts with interested M/WBEs, and that M/WBEs were not rejected as unqualified or unacceptable without sound business reasons based on (1) a thorough investigation of M/WBE qualifications and capabilities reviewed against industry custom and standards and (2) cost of performance. The basis for rejecting any M/WBE deemed unqualified by the County Contractor shall be included in the Best Effort Documentation
- g. If an M/WBE is rejected based on cost, the County Contractor must submit a list of all sub-bidders for each item of work solicited and their bid prices for the work.
- h. The conditions of performance expected of Subcontractors by the County Contractor must also be included with the Best Effort Documentation.
- i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

As used in this Appendix EE the term "Executive Director" shall mean the Executive Director of the Nassau County Office of Minority Affairs; provided, however, that Executive Director shall include a designee of the Executive Director except in the case of final determinations issued pursuant to Section (a) through (l) of these rules.

As used in this Appendix EE the term "Subcontract" shall mean an agreement consisting of part or parts of the contracted work of the County Contractor.

As used in this Appendix EE, the term "Subcontractor" shall mean a person or firm who performs part or parts of the contracted work of a prime contractor providing services, including construction services, to the County pursuant to a county contract. Subcontractor shall include a person or firm that provides labor, professional or other services, materials or supplies to a prime contractor that are necessary for the prime contractor to fulfill its obligations to provide services to the County pursuant to a county contract. Subcontractor shall not include a supplier of materials to a contractor who has contracted to provide goods but no services to the County, nor a supplier of incidental materials to a contractor, such as office supplies, tools and other items of nominal cost that are utilized in the performance of a service contract.

Provisions requiring contractors to retain or submit documentation of best efforts to utilize certified subcontractors and requiring Department head approval prior to subcontracting shall not apply to inter-governmental agreements. In addition, the tracking of expenditures of County dollars by not-for-profit corporations, other municipalities, States, or the federal government is not required.

Appendix L

Certificate of Compliance

In compliance with Local Law 1-2006, as amended (the "Law"), the Contractor hereby certifies the following:

1. The chief executive officer of the Contractor is:

Joe Adams

(Name)

20 N. Martingale Road, Suite 500, Schaumburg, IL 60173-2420

(Address)

(847) 413-6215

(Telephone Number)

2. The Contractor agrees to either (1) comply with the requirements of the Nassau County Living Wage Law or (2) as applicable, obtain a waiver of the requirements of the Law pursuant to section 9 of the Law. In the event that the contractor does not comply with the requirements of the Law or obtain a waiver of the requirements of the Law, and such contractor establishes to the satisfaction of the Department that at the time of execution of this agreement, it had a reasonable certainty that it would receive such waiver based on the Law and Rules pertaining to waivers, the County will agree to terminate the contract without imposing costs or seeking damages against the Contractor
3. In the past five years, Contractor ___ has X has not been found by a court or a government agency to have violated federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If a violation has been assessed against the Contractor, describe below:

4. In the past five years, an administrative proceeding, investigation, or government body-initiated judicial action ____ has X has not been commenced against or relating to the Contractor in connection with federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If such a proceeding, action, or investigation has been commenced, describe below:

5. Contractor agrees to permit access to work sites and relevant payroll records by authorized County representatives for the purpose of monitoring compliance with the Living Wage Law and investigating employee complaints of noncompliance.

I hereby certify that I have read the foregoing statement and, to the best of my knowledge and belief, it is true, correct and complete. Any statement or representation made herein shall be accurate and true as of the date stated below.

November 13, 2014

Dated

Robert G. Rooney

Signature

Director

Title of Contractor's representative who is lawfully authorized to legally bind the Contractor.)

Robert G. Rooney

Name

Sworn to before me this

13th day of November, 2014.

Belkis Madera
Notary Public

BELKIS MADERA
Notary Public, State of New York
No. 03-4945756
Qualified in Bronx County
Commission Expires Jan. 27, 2015

**NASSAU COUNTY
OFFICE OF THE COMPTROLLER**

**GEORGE MARAGOS
COMPTROLLER**



REQUEST FOR PROPOSALS (RFP) FOR ANNUAL AUDIT SERVICES

Proposal Issuance Date: January 13, 2014

Proposal Submission Date: February 7, 2014

RFP No. CO0107-1402

I. GENERAL INFORMATION

A. Introduction.

The Nassau County Comptroller (“Comptroller”), on behalf of Nassau County (the “County”), is soliciting proposals for the annual audit of the County’s financial statements, the preparation of management letters, federally mandated single audits, New York State agency mandated single audits, and other related services. This Request for Proposals (“RFP”) describes the scope of work to be performed; minimum proposer qualifications; required proposal format and content; proposal evaluation criteria; and required terms of any agreement resulting from this RFP.

The County’s 2014 annual budget exceeds \$3.4 billion as reported in the five (5) major operating funds¹ and the sewer and storm water district fund. The major governmental funds of the County, as reported in the County’s Comprehensive Annual Financial Report (“CAFR”) are: (1) the general fund², (2) the police district fund, (3) the sewer and storm water district fund, and the capital fund. Other non-major County governmental funds reported in the CAFR include the capital fund, the grant fund, the FEMA fund, the retirement contribution fund, the employee benefit accrued liability reserve fund, and the environmental protection fund. County transactions are recorded through the Nassau Integrated Financial System (“NIFS”), an automated mainframe system acquired by the County in 1999.

The selected vendor will be required to attend all meetings of the Nassau County Comptroller’s Audit Advisory Committee (the “Audit Committee”), and will be asked to brief the Audit Committee on the progress of the audit and to discuss any concerns that have arisen during the course of the audit. The Audit Committee meets at the discretion of the Board Members and the County Comptroller.

The County expects to enter into an agreement with the vendor who submits the proposal most advantageous to the County. Potential vendors with verifiable qualifications and demonstrated ability are invited to submit proposals for the RFP services.

Nassau County is committed to a policy of equal opportunity and does not discriminate against vendors on the basis of age, sex, sexual orientation, race, color, creed, religion, ethnicity, national origin, disability, marital status, familial status, veteran status or any other basis protected under federal, state, and local laws, regulations and ordinances.

¹ The five major operating funds of the County are: the general fund, the police district fund, the police headquarters fund, the fire prevention fund, and the debt service fund.

² In accordance with Governmental Accounting Standards’ Board Statement No. 54, for reporting purposes, the general fund now includes several major operating funds, such as the police headquarters fund, the fire prevention fund, and the debt service fund, and non-major governmental funds, such as the technology fund and the open space fund.

B. RFP Contact.

The sole contact for the submission of proposals, and inquiries relating to this RFP is:

Christopher Leimone
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501
Phone: (516) 571-2386
Fax: (516) 571-5900
Email: cleimone@nassaucountyny.gov

All questions about the RFP should be submitted in writing. Contact with anyone else in the County's government including elected officials, County personnel, their agents or consultants, regarding this RFP, is prohibited. Violation of this requirement may be grounds for eliminating a proposal from consideration.

C. Proposed Preparation Costs.

Neither the Comptroller nor the County shall be liable for any costs incurred in the preparation and production of a proposal in response to this RFP or for any work performed prior to the issuance of a contract.

D. Rejection of Proposals.

This RFP does not commit the Comptroller or the County to award a contract, or to otherwise procure the services sought by this RFP. The Comptroller reserves the right to accept or reject any or all proposals received, to negotiate with all qualified proposers, and to cancel this RFP in part or in its entirety if the Comptroller determines that it is in the interests of the County to do so.

E. Addenda to Request for Proposals.

Addenda to this RFP may be issued prior to the proposal submission date and will be posted on the County website at <https://eproc.nassaucountyny.gov/MainBidBoard>. Addenda will be furnished by email to prospective proposers who have specifically informed the RFP Contact, specified in Section I (B) above, of their interest in receiving addenda. Prospective proposers who have not informed the RFP Contact of their interest are responsible for checking the County website frequently for addenda.

F. Submission of Proposals and RFP Timetable.**1. Submission of Proposals.**

Proposals in response to this RFP are solicited from all eligible vendors, and the original proposal and ten (10) copies should be submitted in a sealed envelope addressed to the RFP contact. An authorized representative of the vendor must sign the original.

To be considered, proposals must be mailed or hand-delivered so as to be received by the RFP Contact in the Office of the Comptroller at 240 Old Country Road, Suite 210, Mineola, New York 11501, no later than 4:00 PM on Friday, February 7, 2014. Proposers must allow for sufficient time for formal delivery to ensure timely receipt of their proposals, and should consider using registered or certified mail with return receipt requested. When delivering a proposal in person, contact Denise Nicoletti or Katherine Heinz at (516) 571-2386, to arrange delivery. Late proposals will not be considered.

2. Proposed RFP Timetable.

- a. Release of Request for Proposals: January 13, 2014
- b. Final date for Submission of Questions: January 31, 2014
- c. Final date for Submission of Proposals: February 7, 2014
- d. Oral Presentations (Selected Proposers ONLY) week of February 10, 2014
Times and location TBA
- e. Approximate date for Selection of Vendor: February 28, 2014

Dates indicated above are subject to change at the sole discretion of the County.

G. Additional Information May Be Required.

The County may award a contract or contracts based upon proposals received without discussion. Each proposal, therefore, should be submitted in the most favorable terms. However, the Comptroller reserves the right to request additional data, oral discussions, or presentations in support of written proposals from any or all proposers. In addition, the Comptroller reserves the right to make on-site visits to the proposer's place of business to assess and/or evaluate the proposer's qualifications.

H. Independent Price Determination

By submission of its offer, the proposer's certify (and in the case of a joint offer, each party hereto certifies as to its own organization) that, in connection with the procurement:

- 1. The prices in this offer have been arrived at independently, without consultation, communication, or agreement for the purpose of restricting competition, as to any matters relating to such prices with any other proposer or competitor; and
- 2. Unless otherwise required by law, the prices have been quoted in this offer have not been knowingly disclosed by the proposer prior to award, directly or indirectly, to any other proposer or competitor; and

3. No attempt has been made or will be made by the proposer to induce any other person or firm to submit or not to submit an offer for the purpose of restricting competition; and
4. No elected or appointed official or employee of the County shall benefit financially or materially from the contract. The County may terminate this contract if gratuities were offered or given by the proposer or his or her agency to any such official or employee.

I. Time Validity of Proposal.

The proposer must guarantee that the proposal submitted will be valid for nine (9) months following the submission deadline.

J. Disclosure of Proposal Contents.

Information submitted to the County, including the information contained in proposals submitted in response to this RFP, may be subject to disclosure under the New York Freedom of Information Law ("FOIL") and other laws. If a vendor is submitting information that it believes is protected from disclosure under FOIL or similar laws, it should clearly identify, at the time of submission, the information at issue and the basis for non-disclosure. If the County receives a request for disclosure of the identified information and the County determines that the identified information is required by FOIL or any other law to be disclosed, the County will use reasonable efforts to notify the vendor prior to disclosing the information in order to enable the vendor to take such action as the vendor deems appropriate. Copies of executed contracts are not exempt from disclosure under FOIL and similar laws.

K. Award of Contract

The County shall select a proposer by means of Notice of Award issued by the RFP evaluation Committee. Neither the selection of a proposer nor the issuance of a Notice of Award shall constitute the County's acceptance of the proposal or a binding commitment on behalf of the County to enter into a contract with the proposer, as any binding arrangement must be set forth in definitive documentation signed by both parties and shall be subject to all requisite approvals.

THE FOLLOWING SCOPE OF WORK SHOULD BE TREATED AS A GUIDELINE IN PREPARING A PROPOSAL AND MAY BE SUBJECT TO NEGOTIATIONS RESULTING IN A FINAL AGREEMENT. THE PROPOSER SHOULD PROVIDE A PROPOSAL, WHICH MEETS THE SCOPE REQUIREMENTS SET FORTH BELOW.

II. SCOPE OF WORK

The Scope of Work to be furnished by the selected vendor responding to this RFP is to provide the deliverables, perform the tasks, and meet the following requirement listed below and discussed in detail in the following sections. The audits and related work under the contract resulting from the RFP must be conducted in accordance with Generally Accepted Auditing Standards ("GAAS"), as promulgated by the American Institute of Certified Public Accountants;

with Generally Accepted Government Auditing Standards ("GAGAS"), as promulgated by the United States General Accounting Office in its publication, *Government Auditing Standards*; with standards issued by the Governmental Accounting Standards Board ("GASB"); with Generally Accepted Accounting Principles ("GAAP"); with the Single Audit Act Amendments of 1996 and the provisions of United States Office of Management and Budget ("OMB") Circular A-133, *Audits of State and Local Governments*; and with other authoritative auditing guidance in effect. Opinions rendered shall indicate whether financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States. The scope of the audits must be planned to preclude the necessity for exceptions arising from scope limitations.

A. Annual Financial Statements

The selected proposer will perform an audit of the County's annual financial statements and provide related work for each of the fiscal years ended December 31, 2014 through December 31, 2016, with the option for two subsequent one-year renewals at the sole discretion of the Comptroller, and subject to all required County approvals. The selected proposer will:

1. Audit the County's basic financial statements and supplementary information included in the Comprehensive Annual Financial Report ("CAFR");
2. Report on the County's internal control over financial reporting as part of the CAFR and Single Audit Reports and the County's compliance with laws and regulations that may have a material effect on the general purpose financial statements (to be included with the Single Audit Reports); and
3. Provide the County with its consent to release preliminary fiscal year results, by the third week in February of each year subsequent to the end of the fiscal year being audited, and deliver the final audit and the CAFR by June 30 of each year subsequent to the end of the fiscal year being audited.

A copy of the County's most recent CAFRs may be found on the Comptroller's website.

B. Single Audit Reports

In addition to the requirements outlined under the Annual Financial Statements in II. A. above, for the County's federal financial assistance programs and New York State mandated Single Audits, in accordance with the Single Audit Amendment to OMB Circular A-133, the selected proposer will report on the County's:

1. Supplementary schedule of federal financial assistance programs and the New York State Department of Transportation mandated Schedule of State Transportation Assistance Expended;
2. Deliver the final federal and state Single Audits no later than September 30 of each year subsequent to the end of the Single Audit's fiscal year being audited;
3. Compliance with laws and regulations, identifying all findings of noncompliance and questioned costs; and

4. Internal control structure used in administering federal financial assistance programs.

C. The Management Letter

The selected proposer will author a management letter communicating the results of the study and evaluation of the County's system of internal accounting controls performed as part of the audit of the financial statements. The management letter will also provide recommendations about other aspects of the County's operations where opportunities for improvement were observed. The management letter will be delivered within 60 days after the release of the CAFR and/or Single Audit but no later than the last day of the fiscal year in which the reports are released.

D. The Certificate of Achievement

The selected proposer will assist the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association ("GFOA") by subjecting the CAFR and the application to a review.

E. Additional Services

In addition to the services specified above, the selected proposer will:

1. Assist the County in researching accounting and financial reporting issues, consistent with applicable accounting rules and independence obligations;
2. Make reasonable efforts to make certain that the County meets all statutory and other operational reporting deadlines on a timely basis;
3. Provide all reports and other materials requested by the County electronically;
4. Print as many copies as the County requests of reports and other materials that are prepared pursuant to the audit engagement (approximately fifty copies); and
5. Update financial statements and reports as necessary and make them and the auditors' opinions available for inclusion in County or Nassau County Interim Finance Authority ("NIFA") official statements (or any other similar offering document) in connection with raising funds (e.g. bond or note offerings) at no additional cost.

III. PROPOSAL FORMAT AND CONTENT

Proposals that do not meet the requirements of this RFP will not be considered.

The proposal should be submitted in one volume divided into the following sections:

A. Cover Letter.

The cover letter must contain the following:

1. Identify the proposal as a response to the RFP for Financial Statement and Single Audits.
2. Name, address and email address of vendor, and addresses from which services will be provided, if different.
3. Name, title, email address and telephone number of individual to be contacted regarding the proposal.
4. Name, title, address, email address telephone number and signature of the official authorized to bind the vendor.
5. **Disclosure.** Organizations contracting with Nassau County are required to disclose the names and home addresses of all principals. The cover letter must provide the following as indicated by the type of ownership:
 - Sole proprietorship/individual. The name and email address of the sole proprietorship/individual. "Sole ownership" must be stated on the disclosure.
 - Closely held corporation. The names and email addresses of all shareholders, officers and directors.
 - Publicly traded corporation. Only the page(s) of the SEC Form 10-K setting forth the names of all officers and directors.
 - Not for profit corporation. The names and email addresses of all members, officers and directors.
 - Partnership. The names and email addresses of all general and limited partners.
 - Limited liability company. The names and email addresses of all members.
 - Limited liability partnership. The names and email addresses of all members.
 - Joint venture. The names and email addresses of all members.

List any possible conflicts of interest, and how the proposer would resolve the conflict. Also list any other work the proposer performs for the County, NIFA, Nassau Community College, or any other entity related to the County, including but not limited to, the Nassau County Deferred Compensation Board, and the other component units identified in the County's most recently issued CAFR, which may be found on the Comptroller's website, even it does not believe that the work poses a conflict.

6. An affirmative statement, **with supporting documentation**, that the proposer meets the following **minimum qualifications**:

- a. The firm has at least ten (10) years' experience in auditing financial statements for government entities with senior members of the engagement team having at least five (5) years' experience in auditing financial statements of governmental entities;
- b. Multiple engagements for a large government client (defined as one which had an annual revenue budget of over one billion dollars);
- c. Senior members of the engagement team have the requisite continuing professional education ("CPE") credits for auditors under GAGAS; and
- d. At least one office located in the metropolitan New York area.

B. Table of Contents.

C. Organizational Overview.

Provide an organization chart and a brief description of the type and general history of your organization, size, staffing, annual budget, and number/type of clients. Describe your experience in providing auditing services, and your experience in working with public sector clients.

D. References.

Provide the name, address, contact person, telephone number and email address for the three largest governmental entities for which you currently provide auditing services (preferably auditing services similar to those described in this RFP), and if applicable, three for which you no longer provide such services. For entities that have terminated their relationship with your firm, specify the reasons for termination.

E. Technical Proposal

Describe your implementation plan and project schedule for accomplishing the work outlined in the Scope of Work and attach as Appendix B. Appendix B should contain a complete written description of Proposer's proposal. The proposal should contemplate that the Contractor's staff will be doing the majority of the work with County personnel providing assistance as needed, up to 500 personnel hours to assist on the audit.

The proposal must contain the following information:

1. A brief introduction outlining the technical approach to the engagement, including the disclosure of all materiality factors that will be used.
2. Narrative descriptions of the Proposer's treatment of each deliverable required in Sections II and III of this RFP.
3. A detailed approach and work plan, in narrative and tabular forms, listing strategies, tasks to be accomplished and their sequence. The work plan must include:

- a. Estimated work hours for completing each task and/or deliverable and total project work hours;
 - b. Number of work hours by staff category, including expectations of County staff and
 - c. A detailed implementation schedule clearly indicating tasks and their respective completion dates, and the work product(s) to be provided at the completion of each task (i.e., commencement of review and interim and year-end work).
4. An enumeration of the problems that the proposer might reasonably expect during the engagement and the Proposer's approaches to solving those anticipated problems.
 5. A copy of three management letters issued by the Proposer for a government entity audit engagement, at least one of which had an audited annual revenue budget of over one billion dollars.
 6. A copy of three CAFRs issued by a governmental entity audited by the Proposer, and at least one where the entity's audited annual revenue budget was over one billion dollars.
 7. An affirmation that the Proposer will ensure that a partner-level members of the engagement team will be available and readily accessible to the County's executive management throughout the engagement.
 8. A copy of the Proposer's most recent peer review report.
 9. The audit techniques that will be used during the engagement.

F. Cost Proposal

This section of the proposal must contain all information related to costs, fees, and hourly rates for providing the services requested in this RFP. **Cost proposals must be submitted in a separate, sealed package.**

Cost proposals must be inclusive of all costs. Proposers must submit proposed fee schedules showing maximum, not-to-exceed amounts. Payments to the successful proposer will not exceed the maximum amount. Fees are not subject to adjustment after the contract is awarded.

Once a proposal is submitted, the cost proposal is irrevocable until contract award, unless the proposal is withdrawn. Cost proposals may be withdrawn only in writing and only upon the expiration of 180 calendar days after the submission date. Withdrawals must be received by the RFP Contact prior to the award.

Cost proposals must not include any state or local sales or use taxes. The County is tax exempt.

The cost proposal must contain the following information:

1. For each fiscal year:

- a. Lump sum audit fees must be proposed by major audit area for each year's audit separately.
 - b. The total costs and not-to-exceed amounts must be proposed for the audit of the County.
- 2. Proposers must also provide the estimated number of hours and projected billing rates for the various categories of audit staff to be assigned to the engagement.

V. EVALUATION CRITERIA

The selection of a vendor for contract award will be made by an Evaluation Committee consisting of Comptroller's Office and other County representatives. A proposal's merit will be evaluated as follows:

A. Minimum Qualification Requirements (MQRs) (Pass/Fail)

To be considered, the proposer must meet the MQRs enumerated in Section III (A) (6) of this RFP.

B. Technical Proposal (75%)

- 1. Overall quality of the proposal (50 points), including:
 - a. Technical approach and methodology to completing the audits, including strategies and the planned sequence, appropriateness, comprehensiveness, and general quality of the proposed audit work and management plans;
 - b. Ability of the Proposer to successfully complete the audit within the proposed schedule, including commitment and quantity of assigned staff, accessibility, availability and commitment of partners to be assigned to the engagement.
- 2. Proposer's characteristics, quality of staff assigned, and experience providing similar services (25 points), including:
 - a. The qualifications, experience and level of personnel that the proposer will assign to the audit, and their commitment;
 - b. The firm's commitment to the continuing education and professional development of its staff;
 - c. The strength of the Proposer's references and prior performance on audits and single audits of similar scope and size, including the proposer's experience with GAAP for governmental entities, its management letter quality as evidenced by the sample management letter(s) submitted with the proposal, and its experience in assisting governmental entities in obtaining GFOA Certificates;
 - d. The depth and breadth of the Proposer's audit experience; and
 - e. The Proposer's financial stability.

C. Cost Proposal (25%)

After the Evaluation Committee completes its technical evaluations, it may eliminate those proposals it considers not competitive. Cost proposals will then be opened from competitive technical proposals. A maximum of 25 points may be awarded to the proposal judged to be lowest overall in cost, and lower amounts to more expensive proposals.

VI. TERMS OF AGREEMENT

By submitting a proposal, proposers agree to be bound by the terms of their proposals and by the terms of this RFP.

Other standard clauses for Nassau County include:

STANDARD CLAUSES FOR NASSAU COUNTY CONTRACTS

1. **Independent Contractor.** The Contractor is an independent contractor of the County. The Contractor shall not, nor shall any officer, director, employee, servant, agent or independent contractor of the Contractor (a "Contractor Agent"), be (i) deemed a County employee, (ii) commit the County to any obligation, or (iii) hold itself, himself, or herself out as a County employee or Person with the authority to commit the County to any obligation. As used in this Agreement the word "Person" means any individual person, entity (including partnerships, corporations and limited liability companies), and government or political subdivision thereof (including agencies, bureaus, offices and departments thereof).
2. **No Arrears or Default.** The Contractor is not in arrears to the County upon any debt or contract and it is not in default as surety, contractor, or otherwise upon any obligation to the County, including any obligation to pay taxes to, or perform services for or on behalf of, the County.
3. **Compliance With Law.**
 - (a) Generally. The Contractor shall comply with any and all applicable Federal, State and local Laws, including, but not limited to those relating to conflicts of interest, discrimination, and disclosure of information, in connection with its performance under this Agreement. In furtherance of the foregoing, the Contractor is bound by and shall comply with the terms of Exhibit EE attached hereto. As used in this Agreement the word "Law" includes any and all statutes, local laws, ordinances, rules, regulations, applicable orders, and/or decrees, as the same may be amended from time to time, enacted, or adopted.
 - (b) Nassau County Living Wage Law. Pursuant to LL 1-2006, as amended, and to the extent that a waiver has not been obtained in accordance with such law or any rules of the County Executive, the Contractor agrees as follows:
 - (i) Contractor shall comply with the applicable requirements of the Living Wage Law, as amended;

(ii) Failure to comply with the Living Wage Law, as amended, constitutes a material breach of this Agreement, the occurrence of which shall be determined solely by the County. Contractor has the right to cure such breach within thirty days of receipt of notice of breach from the County. In the event that such breach is not timely cured, the County may terminate this Agreement as well as exercise any other rights available to the County under applicable law.

(iii) It shall be a continuing obligation of the Contractor to inform the County of any material changes in the content of its certification of compliance, attached to this Agreement as Appendix L, and shall provide to the County any information necessary to maintain the certification's accuracy.

(c) Records Access. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

4. **Minimum Service Standards.** Regardless of whether required by Law:

- (a) The Contractor shall, and shall cause Contractor Agents to, conduct its, his or her activities in connection with this Agreement so as not to endanger or harm any Person or property.
- (b) The Contractor shall deliver services under this Agreement in a professional manner consistent with the best practices of the industry in which the Contractor operates. The Contractor shall take all actions necessary or appropriate to meet the obligation described in the immediately preceding sentence, including obtaining and maintaining, and causing all Contractor Agents to obtain and maintain, all approvals, licenses, and certifications ("Approvals") necessary or appropriate in connection with this Agreement.

5. **Indemnification; Defense; Cooperation.**

- (a) The Contractor shall be solely responsible for and shall indemnify and hold harmless the County, its officers, employees, and agents (the "Indemnified Parties") from and against any and all liabilities, losses, costs, expenses (including, without limitation, reasonable attorneys' fees and disbursements) and damages ("Losses"), arising out of or in connection with any acts or omissions of the Contractor or a Contractor Agent, regardless of whether taken pursuant to or authorized by this Agreement and regardless of whether due to negligence, fault, or default, including Losses in connection with any threatened investigation, litigation or other proceeding or preparing a defense to or prosecuting the same; provided, however,

that the Contractor shall not be responsible for that portion, if any, of a Loss that is caused by the negligence of the County.

(b) The Contractor shall, upon the County's demand and at the County's direction, promptly and diligently defend, at the Contractor's own risk and expense, any and all suits, actions, or proceedings which may be brought or instituted against one or more Indemnified Parties for which the Contractor is responsible under this Section and the Contractor shall pay and satisfy any judgment, decree, loss or settlement in connection therewith.

(c) The Contractor shall, and shall cause Contractor Agents to, cooperate with the County in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement.

(d) The provisions of this Section shall survive the termination of this Agreement.

6. Insurance.

(a) Types and Amounts. The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" as an additional insured and have a minimum single combined limit of liability of not less than one million dollars (\$1,000,000) per occurrence, (ii) if contracting in whole or part to provide professional services, one or more policies for professional liability insurance, which policy(ies) shall have a minimum single combined limit liability of not less than one million dollars (\$1,000,000) per occurrence, (iii) compensation insurance for the benefit of the Contractor's employees ("Workers' Compensation Insurance"), which insurance is in compliance with the New York State Workers' Compensation Law, and (iv) such additional insurance, including, without limitation, builder's all risk, if applicable, automobile liability insurance and umbrella liability insurance, as the County may from time to time specify.

(b) Acceptability; Deductibles; Subcontractors. All insurance obtained and maintained by the Contractor pursuant to this Agreement shall be (i) written by one or more commercial insurance carriers licensed or authorized to do business in New York State and acceptable to the County, and (ii) in form and substance acceptable to the County. The Contractor shall be solely responsible for the payment of all deductibles to which such policies are subject. The Contractor shall require any subcontractor hired in connection with this Agreement to carry insurance with the same limits and provisions required to be carried by the Contractor under this Agreement.

(c) Delivery; Coverage Change; No Inconsistent Action. Prior to the execution of this Agreement, copies of current certificates of insurance evidencing the insurance coverage required by this Agreement shall be delivered to the County Attorney's Office. Not less than thirty (30) days prior to the date of any expiration or renewal of, or actual, proposed or threatened reduction or cancellation of coverage under, any insurance required hereunder, the Contractor shall provide written notice to the County Attorney's Office of the same and

deliver to the County Attorney's Office renewal or replacement certificates of insurance. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take any action, or omit to take any action that would suspend or invalidate any of the required coverages. The failure of the Contractor to maintain Workers' Compensation Insurance shall render this contract void and of no effect. The failure of the Contractor to maintain the other required coverages shall be deemed a material breach of this Agreement upon which the County reserves the right to consider this Agreement terminated as of the date of such failure.

7. Assignment; Amendment; Waiver; Subcontracting.

(a) This Agreement and the rights and obligations hereunder may not be in whole or part (i) assigned, transferred or disposed of, (ii) amended, (iii) waived, or (iv) subcontracted, without the prior written consent of the County Executive or his or her duly designated deputy (the "County Executive"), and any purported assignment, other disposal or modification without such prior written consent shall be null and void. The failure of a party to assert any of its rights under this Agreement, including the right to demand strict performance, shall not constitute a waiver of such rights.

8. Termination. (a) Generally. This Agreement may be terminated (i) for any reason by the County upon thirty (30) days' written notice to the Contractor, (ii) for "Cause" by the County immediately upon the receipt by the Contractor of written notice of termination, (iii) upon mutual written Agreement of the County and the Contractor, and (iv) in accordance with any other provisions of this Agreement expressly addressing termination.

As used in this Agreement the word "Cause" includes: (i) a breach of this Agreement; (ii) the failure to obtain and maintain in full force and effect all Approvals required for the services described in this Agreement to be legally and professionally rendered; and (iii) the termination or impending termination of federal or state funding for the services to be provided under this Agreement.

(b) By The Contractor. This Agreement may be terminated by the Contractor if performance becomes impracticable through no fault of the Contractor, where the impracticability relates to the Contractor's ability to perform its obligations and not to a judgment as to convenience or the desirability of continued performance. Termination under this subsection shall be effected by the Contractor delivering to the County Comptroller, at least sixty (60) days prior to the termination date (or a shorter period if sixty days' notice is impossible), a notice stating (i) that the Contractor is terminating this Agreement in accordance with this subsection, (ii) the date as of which this Agreement will terminate, and (iii) the facts giving rise to the Contractor's right to terminate under this subsection.

(c) Contractor Assistance Upon Termination. In connection with the termination or impending termination of this Agreement the Contractor shall, regardless of the reason for termination, take all actions reasonably requested by the County (including those set forth in other provisions of this Agreement) to assist the County in transitioning the Contractor's

responsibilities under this Agreement. The provisions of this subsection shall survive the termination of this Agreement.

(d) **Change in Law.** This Agreement may be terminated by the Contractor upon written notice to the County if the Contractor determines that a governmental, regulatory, or professional entity (including, without limitation, the American Institute of Certified Public Accounts, the Public Company Accounting Oversight Board, or the Securities and Exchange Commission), or an entity having the force of law has introduced a new, or modified an existing law, rule, regulation, standard, interpretation or decision, the result of which would render the Contractor's performance or any part of Services illegal or otherwise unlawful or in conflict with independence or professional rules. Notice shall be provided at least one hundred and twenty (120) days prior to termination, except as otherwise required by any such law, rule, regulation, standard, interpretation or decision. Prior to any such termination, the Contractor agrees (i) to inform the County of any such law, rule, regulation, standard, interpretation or decision, and (ii) to work in good faith with the County to seek any reasonable alternatives to termination in accordance with such law, rule, regulation, standard, interpretation or decision. Notwithstanding the foregoing, the Contractor may terminate this Agreement immediately upon written notice for reasons related to professional standards, law or regulation, including but not limited to, the independence of the Contractor, the County's failure to provide information (including written representation) or refusal to cooperate, or unresolved accounting or financial reporting disagreements.

9. **Accounting Procedures; Records.** (a) The Contractor shall maintain and retain, for a period of six (6) years following the later of termination of or final payment under this Agreement, complete and accurate records, documents, accounts and other evidence, whether maintained electronically or manually ("Records"), pertinent to performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Government Auditing Standards ("GAGAS") and, to the extent not inconsistent with GAGS, the Contractor's policies and procedures. Such Records shall at all times be available for audit and inspection by the County Comptroller, to the extent that such audit would not compromise the auditors' independence, Comptroller General of the United States or any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

(b) Notwithstanding anything to the contrary contained in section 9 (a), upon prior written notice, where possible and during normal business hours, the Contractor shall provide access to the time sheets, invoices, time records, policies and procedures and expense receipts pertaining to the Services (the "Billing Records"), to the extent reasonably necessary to substantiate payment hereunder, for inspection by the Comptroller's Office. Information contained in the Contractor's Billing Records which constitute confidential personal information shall be excluded.

10. **Non-exclusivity.** The County acknowledges that the Contractor shall have the right to provide services of any kind or nature whatsoever to any person or entity as the Contractor in

its sole discretion deems appropriate and nothing herein shall be construed to conflict with such right.

11. Limitations on Actions and Special Proceedings Against the County. No action or special proceeding shall lie or be prosecuted or maintained against the County upon any claims arising out of or in connection with this Agreement unless:

(a) Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the County Comptroller for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the County Comptroller under this Section to the County Attorney (at One West Street, Mineola, NY 11501) on the same day that documents are sent or delivered to the County Comptroller. The complaint or necessary moving papers of the Contractor shall allege that the above-described actions and inactions preceded the Contractor's action or special proceeding against the County.

(b) Time Limitation. Such action or special proceeding is commenced within the earlier of (i) one (1) year of the first to occur of (A) final payment under or the termination of this Agreement, and (B) the accrual of the cause of action, and (ii) the time specified in any other provision of this Agreement.

12. Work Performance Liability. The Contractor is and shall remain primarily liable for the successful completion of all work in accordance this Agreement irrespective of whether the Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County.

13. Consent to Jurisdiction and Venue; Governing Law. Unless otherwise specified in this Agreement or required by Law, exclusive original jurisdiction for all claims or actions with respect to this Agreement shall be in the Supreme Court in Nassau County in New York State and the parties expressly waive any objections to the same on any grounds, including venue and forum non conveniens. This Agreement is intended as a contract under, and shall be governed and construed in accordance with, the Laws of New York State, without regard to the conflict of laws provisions thereof.

14. Notices. Any notice, request, demand or other communication required to be given or made in connection with this Agreement shall be (a) in writing, (b) delivered or sent (i) by hand delivery, evidenced by a signed, dated receipt, (ii) postage prepaid via certified mail, return receipt requested, or (iii) overnight delivery via a nationally recognized courier service, (c) deemed given or made on the date the delivery receipt was signed by a County employee, three (3) business days after it is mailed or one (1) business day after it is released to a courier service, as applicable, and (d)(i) if to the Department, to the attention of the Commissioner, or Elected Official, if applicable, at the address specified above for the

Department, (ii) if to an Applicable DCE, to the attention of the Applicable DCE (whose name the Contractor shall obtain from the Department) at the address specified above for the County, (iii) if to the Comptroller, to the attention of the Comptroller at 240 Old Country Road, Mineola, NY 11501, and (iv) if to the Contractor, to the attention of the person who executed this Agreement on behalf of the Contractor at the address specified above for the Contractor, or in each case to such other persons or addresses as shall be designated by written notice.

15. All Legal Provisions Deemed Included; Severability; Supremacy; Construction.

(a) Every provision required by Law to be inserted into or referenced by this Agreement is intended to be a part of this Agreement. If any such provision is not inserted or referenced or is not inserted or referenced in correct form then (i) such provision shall be deemed inserted into or referenced by this Agreement for purposes of interpretation and (ii) upon the application of either party this Agreement shall be formally amended to comply strictly with the Law, without prejudice to the rights of either party.

(b) In the event that any provision of this Agreement shall be held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

(c) Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms and conditions set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the terms and conditions set forth above the signature page shall control. Further to the foregoing, in the event of a conflict between or among the exhibits attached hereto, the documents shall govern in the following order 1) Exhibit A: Engagement Letter; 2) Exhibit 2: RFP and then Exhibit C; Contractor's Proposal. To the extent possible, all the terms of this Agreement should be read together as not conflicting.

(d) Each party has cooperated in the negotiation and preparation of this Agreement, so if any construction is made of the Agreement it shall not be construed against either party as drafter.

16. Section and Other Headings. The section and other headings contained in this Agreement are for reference purposes only and shall not affect the meaning or interpretation of this Agreement.

17. Entire Agreement. This Agreement represents the full and entire understanding and agreement between the parties with regard to the subject matter hereof and supersedes all prior agreements (whether written or oral) of the parties relating to the subject matter of this Agreement.

18. Administrative Service Charge. The Contractor agrees to pay the County an administrative service charge of five hundred thirty-three dollars (\$533) for the processing of this

Agreement pursuant to Ordinance Number 74-1979, as amended by Ordinance Number 201-2001. The administrative service charge shall be due and payable to the County by the Contractor upon signing this Agreement.

Value of contract	Administrative fee:
\$0 - \$5,000	\$0
\$5,001 - \$50,000	\$160
\$50,001 - \$ 100,000	\$266
\$100,001 or more	\$533

19. Executory Clause. Notwithstanding any other provision of this Agreement:

(a) Approval and Execution. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person unless (i) all County approvals have been obtained, including, if required, approval by the County Legislature, and (ii) this Agreement has been executed by the County Executive (as defined in this Agreement).

(b) Availability of Funds. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person beyond funds appropriated or otherwise lawfully available for this Agreement, and, if any portion of the funds for this Agreement are from the State and/or federal governments, then beyond funds available to the County from the State and/or federal governments.

Appendix EE

Equal Employment Opportunities for Minorities and Women

The provisions of this Appendix EE are hereby made a part of the document to which it is attached.

The Contractor shall comply with all federal, State and local statutory and constitutional antidiscrimination provisions. In addition, Local Law No. 14-2002, entitled "Participation by Minority Group Members and Women in Nassau County Contracts," governs all County Contracts as defined herein and solicitations for bids or proposals for County Contracts. In accordance with Local Law 14-2002:

- (a) The Contractor shall not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status in recruitment, employment, job assignments, promotions, upgradings, demotions, transfers, layoffs, terminations, and rates of pay or other forms of compensation. The Contractor will undertake or continue existing programs related to recruitment, employment, job assignments, promotions, upgradings, transfers, and rates of pay or other forms of compensation to ensure that minority group members and women are afforded equal employment opportunities without discrimination.
- (b) At the request of the County contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, union, or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability, or marital status and that such employment agency, labor union, or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein.
- (c) The Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the County Contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.
- (d) The Contractor shall make best efforts to solicit active participation by certified minority or women-owned business enterprises ("Certified M/WBEs") as defined in Section 101 of Local Law No.14-2002, for the purpose of granting of Subcontracts.
- (e) The Contractor shall, in its advertisements and solicitations for Subcontractors, indicate its interest in receiving bids from Certified M/WBEs and the requirement that Subcontractors must be equal opportunity employers.
- (f) Contractors must notify and receive approval from the respective Department Head prior to

issuing any Subcontracts and, at the time of requesting such authorization, must submit a signed Best Efforts Checklist.

(g) Contractors for projects under the supervision of the County's Department of Public Works shall also submit a utilization plan listing all proposed Subcontractors so that, to the greatest extent feasible, all Subcontractors will be approved prior to commencement of work. Any additions or changes to the list of subcontractors under the utilization plan shall be approved by the Commissioner of the Department of Public Works when made. A copy of the utilization plan any additions or changes thereto shall be submitted by the Contractor to the Office of Minority Affairs simultaneously with the submission to the Department of Public Works.

(h) At any time after Subcontractor approval has been requested and prior to being granted, the contracting agency may require the Contractor to submit Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises. In addition, the contracting agency may require the Contractor to submit such documentation at any time after Subcontractor approval when the contracting agency has reasonable cause to believe that the existing Best Efforts Checklist may be inaccurate. Within ten working days (10) of any such request by the contracting agency, the Contractor must submit Documentation.

(i) In the case where a request is made by the contracting agency or a Deputy County Executive acting on behalf of the contracting agency, the Contractor must, within two (2) working days of such request, submit evidence to demonstrate that it employed Best Efforts to obtain Certified M/WBE participation through proper documentation.

(j) Award of a County Contract alone shall not be deemed or interpreted as approval of all Contractor's Subcontracts and Contractor's fulfillment of Best Efforts to obtain participation by Certified M/WBEs.

(k) A Contractor shall maintain Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises for a period of six (6) years. Failure to maintain such records shall be deemed failure to make Best Efforts to comply with this Appendix EE, evidence of false certification as M/WBE compliant or considered breach of the County Contract.

(l) The Contractor shall be bound by the provisions of Section 109 of Local Law No. 14-2002 providing for enforcement of violations as follows:

a. Upon receipt by the Executive Director of a complaint from a contracting agency that a County Contractor has failed to comply with the provisions of Local Law No. 14-2002, this Appendix EE or any other contractual provisions included in furtherance of Local Law No. 14-2002, the Executive Director will try to resolve the matter.

b. If efforts to resolve such matter to the satisfaction of all parties are unsuccessful, the Executive Director shall refer the matter, within thirty days (30) of receipt of the complaint, to the American Arbitration Association for proceeding thereon.

c. Upon conclusion of the arbitration proceedings, the arbitrator shall submit to the Executive Director his recommendations regarding the imposition of sanctions, fines or penalties. The Executive Director shall either (i) adopt the recommendation of the arbitrator (ii) determine that no sanctions, fines or penalties should be imposed or (iii) modify the recommendation of the arbitrator, provided that such modification shall not expand upon any sanction recommended or impose any new sanction, or increase the amount of any recommended fine or penalty. The Executive Director, within ten days (10) of receipt of the arbitrators award and recommendations, shall file a determination of such matter and shall cause a copy of such determination to be served upon the respondent by personal service or by certified mail return receipt requested. The award of the arbitrator, and the fines and penalties imposed by the Executive Director, shall be final determinations and may only be vacated or modified as provided in the civil practice law and rules ("CPLR").

(m) The contractor shall provide contracting agency with information regarding all subcontracts awarded under any County Contract, including the amount of compensation paid to each Subcontractor and shall complete all forms provided by the Executive Director or the Department Head relating to subcontractor utilization and efforts to obtain M/WBE participation.

Failure to comply with provisions (a) through (m) above, as ultimately determined by the Executive Director, shall be a material breach of the contract constituting grounds for immediate termination. Once a final determination of failure to comply has been reached by the Executive Director, the determination of whether to terminate a contract shall rest with the Deputy County Executive with oversight responsibility for the contracting agency.

Provisions (a), (b) and (c) shall not be binding upon Contractors or Subcontractors in the performance of work or the provision of services or any other activity that are unrelated, separate, or distinct from the County Contract as expressed by its terms.

The requirements of the provisions (a), (b) and (c) shall not apply to any employment or application for employment outside of this County or solicitations or advertisements therefor or any existing programs of affirmative action regarding employment outside of this County and the effect of contract provisions required by these provisions (a), (b) and (c) shall be so limited.

The Contractor shall include provisions (a), (b) and (c) in every Subcontract in such a manner that these provisions shall be binding upon each Subcontractor as to work in connection with the County Contract.

As used in this Appendix EE the term "Best Efforts Checklist" shall mean a list signed by the Contractor, listing the procedures it has undertaken to procure Subcontractors in accordance with this Appendix EE.

As used in this Appendix EE the term "County Contract" shall mean (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of twenty-five thousand dollars (\$25,000), whereby a County contracting agency is committed to expend or

does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the County; or (ii) a written agreement in excess of one hundred thousand dollars (\$100,000), whereby a County contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon. However, the term "County Contract" does not include agreements or orders for the following services: banking services, insurance policies or contracts, or contracts with a County contracting agency for the sale of bonds, notes or other securities.

As used in this Appendix EE the term "County Contractor" means an individual, business enterprise, including sole proprietorship, partnership, corporation, not-for-profit corporation, or any other person or entity other than the County, whether a contractor, licensor, licensee or any other party, that is (i) a party to a County Contract, (ii) a bidder in connection with the award of a County Contract, or (iii) a proposed party to a County Contract, but shall not include any Subcontractor.

As used in this Appendix EE the term "County Contractor" shall mean a person or firm who will manage and be responsible for an entire contracted project. As used in this Appendix EE "Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises" shall include, but is not limited to the following:

- a. Proof of having advertised for bids, where appropriate, in minority publications, trade newspapers/notices and magazines, trade and union publications, and publications of general circulation in Nassau County and surrounding areas or having verbally solicited M/WBEs whom the County Contractor reasonably believed might have the qualifications to do the work. A copy of the advertisement, if used, shall be included to demonstrate that it contained language indicating that the County Contractor welcomed bids and quotes from M/WBE Subcontractors. In addition, proof of the date(s) any such advertisements appeared must be included in the Best Effort Documentation. If verbal solicitation is used, a County Contractor's affidavit with a notary's signature and stamp shall be required as part of the documentation.
- b. Proof of having provided reasonable time for M/WBE Subcontractors to respond to bid opportunities according to industry norms and standards. A chart outlining the schedule/time frame used to obtain bids from M/WBEs is suggested to be included with the Best Effort Documentation.
- c. Proof or affidavit of follow-up of telephone calls with potential M/WBE subcontractors encouraging their participation. Telephone logs indicating such action can be included with the Best Effort Documentation.
- d. Proof or affidavit that M/WBE Subcontractors were allowed to review bid specifications, blue prints and all other bid/RFP related items at no charge to the M/WBEs, other than reasonable documentation costs incurred by the County Contractor that are passed onto the M/WBE.

e. Proof or affidavit that sufficient time prior to making award was allowed for M/WBEs to participate effectively, to the extent practicable given the timeframe of the County Contract.

f. Proof or affidavit that negotiations were held in good faith with interested M/WBEs, and that M/WBEs were not rejected as unqualified or unacceptable without sound business reasons based on (1) a thorough investigation of M/WBE qualifications and capabilities reviewed against industry custom and standards and (2) cost of performance. The basis for rejecting any M/WBE deemed unqualified by the County Contractor shall be included in the Best Effort Documentation.

g. If an M/WBE is rejected based on cost, the County Contractor must submit a list of all sub-bidders for each item of work solicited and their bid prices for the work.

h. The conditions of performance expected of Subcontractors by the County Contractor must also be included with the Best Effort Documentation.

i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

As used in this Appendix EE the term "Executive Director" shall mean the Executive Director of the Nassau County Office of Minority Affairs; provided, however, that Executive Director shall include a designee of the Executive Director except in the case of final determinations issued pursuant to Section (a) through (l) of these rules.

As used in this Appendix EE the term "Subcontract" shall mean an agreement consisting of part or parts of the contracted work of the County Contractor.

As used in this Appendix EE, the term "Subcontractor" shall mean a person or firm who performs part or parts of the contracted work of a prime contractor providing services, including construction services, to the County pursuant to a county contract. Subcontractor shall include a person or firm that provides labor, professional or other services, materials or supplies to a prime contractor that are necessary for the prime contractor to fulfill its obligations to provide services to the County pursuant to a county contract. Subcontractor shall not include a supplier of materials to a contractor who has contracted to provide goods but no services to the County, nor a supplier of incidental materials to a contractor, such as office supplies, tools and other items of nominal cost that are utilized in the performance of a service contract.

Provisions requiring contractors to retain or submit documentation of best efforts to utilize certified subcontractors and requiring Department head approval prior to subcontracting shall not apply to inter-governmental agreements. In addition, the tracking of expenditures of County dollars by not-for-profit corporations, other municipalities, States, or the federal government is not required.

Appendix L

Certificate of Compliance

In compliance with Local Law 1-2006, as amended (the "Law"), the Contractor hereby certifies the following:

1. The chief executive officer of the Contractor is:

_____ (Name)

_____ (Address)

_____ (Telephone Number)

2. The Contractor agrees to either (1) comply with the requirements of the Nassau County Living Wage Law or (2) as applicable, obtain a waiver of the requirements of the Law pursuant to section 9 of the Law. In the event that the contractor does not comply with the requirements of the Law or obtain a waiver of the requirements of the Law, and such contractor establishes to the satisfaction of the Department that at the time of execution of this agreement, it had a reasonable certainty that it would receive such waiver based on the Law and Rules pertaining to waivers, the County will agree to terminate the contract without imposing costs or seeking damages against the Contractor.

3. In the past five years, Contractor _____ has _____ has not been found by a court or a government agency to have violated federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If a violation has been assessed against the Contractor, describe below:

4. In the past five years, an administrative proceeding, investigation, or government body-initiated judicial action _____ has _____ has not been commenced against or relating to the Contractor in connection with federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If such a proceeding, action, or investigation has been commenced, describe below:

5. Contractor agrees to permit access to work sites and relevant payroll records by authorized County representatives for the purpose of monitoring compliance with the Living Wage Law and investigating employee complaints of noncompliance.

I hereby certify that I have read the foregoing statement and, to the best of my knowledge and belief, it is true, correct and complete. Any statement or representation made herein shall be accurate and true as of the date stated below.

Dated

Signature of Chief Executive Officer

Name of Chief Executive Officer

Sworn to before me this

_____ day of _____, 2014

Notary Public



June 13, 2014

Office of the Comptroller
240 Old Country Road
Mineola, New York 11501

Attn: Christopher Leimone

Re: Best and Final Offer RFP CO0107-1402 Annual Audit Services

Dear Chris:

We appreciate the opportunity to provide additional clarification in response to the County's BAFO letter dated May 23, 2014. The McGladrey team enjoyed our oral interview in Mineola with you, the Comptroller and the evaluation committee members.

Following are our responses to each of the questions:

1. The annual cost proposal for the services requested for the years covered in the RFP.

Original Fee Proposal. McGladrey's proposed lump sum fees by major audit area by year in our initial proposal were:

	2014	2015	2016	2017	2018
Financial statement audit	\$240,000	\$240,000	\$240,000	\$250,000	\$250,000
Single audit	70,000	70,000	70,000	75,000	75,000
Total not-to-exceed costs	\$310,000	\$310,000	\$310,000	\$325,000	\$325,000

Best and Final Offer. To demonstrate our desire to work with Nassau County, we will provide an additional discount from our initial fees, for each audit and each year:

	2014	2015	2016	2017	2018
Financial statement audit	\$235,000	\$235,000	\$235,000	\$245,000	\$245,000
Single audit	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>70,000</u>	<u>70,000</u>
Total not-to-exceed costs	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$315,000</u>	<u>\$315,000</u>

2. Whether the cost proposal includes any services in relation to the County's transition to a new financial system that may be implemented during the contract period, and what those services would be.

Yes, our proposal does include certain services related to a new financial system transition. These include:

- Discussions with the County relative to the planned functionality of the system, the number of modules expected to be implemented (general ledger, fixed assets, accounts payable, budget, treasury, HR and payroll, etc.), our experience with other financial system transitions, typical challenges, and the County's plan to oversee and manage the transition.

- Meeting with the System Integrator selected by the County to understand the timeline, controls and approach for the new system.
- Consideration of revised controls, including manual vs. automated controls (such as work flow approval of invoices). We will adopt our audit approach to consider these new controls and processes.
- Review of the data conversion and migration process, from the existing application to the new financial system, to create a solid audit trail and accurate transition.
- Informal input on the systems RFP and potential integration vendors, if desired.
- Note: Our assumption is that the County's implementation would be timely and not result in any data errors, unreconciled amounts or misstated balances. If these are detected during our audit testing, we would discuss any additional audit effort or fees with you.

3. Describe the number of grants that will be tested in the County's single audit that are included in the cost proposal, and whether the proposal contemplates the County as a high-risk entity.

The number of grant major programs expected to be tested as part of the County's Single Audit is 18. Our budget was prepared based on the historic level of Federal funding received and expended by the County, excluding the effect of ARRA funded programs in recent years. Based on that analysis, it appears that, on average, between 15 and 20 major programs are being tested annually.

Our audit testing will determine whether the County is deemed as a high-risk or low risk auditee. In either case, our fees will not change, as we do not believe that there would be a significant effect on the scope of the Single Audit. Based on the size and number of programs that will have to be rotated through as major programs over a three year cycle, we deem it highly unlikely that the percentage of coverage would drop below the level that would have an impact.

As discussed during our oral presentation, we will also consider the effect of the new OMB super-circular, and have a planning session with you.

4. Describe the requirements and procedures that will be necessary for the firm to meet the requirement that the budgetary year-end numbers be released at the end of February.

Immediately upon the execution of our arrangement letter, we will schedule a meeting with key County personnel to discuss the timing, availability of financial information related to accounts that could impact your budgetary year-end numbers and individuals who will be responsible for the preparation of such.

We will then develop a prepared by client (PBC) listing and a time-table for completion of the various analysis and schedules and obtain concurrence from management. We will then assign various areas of testing to members of our engagement team.

Our engagement Director, Bob Rooney, has been associated with the County's audit from 1998 to 2009. During his tenure, the timing for the release of the County's budgetary year-end numbers was never missed. Bob's knowledge of the operations of the County and his years of experience will ensure that the appropriate accounts impacting your budgetary numbers will be addressed timely so that your press release deadline will be met.

5. Describe whether the firm would charge the County an additional fee for including the County's financials, without an update, in its bond and note offerings, and what that charge would be.

There will be no charge to the County for including McGladrey's audit opinion on the County's financial statements in any bond or note offerings.

Upon completion of our audit, we will provide the County with the appropriate Auditor's Report that would be used in any of the County's offering documents. We would expect the County to include appropriate language recommended by the Government Finance Officers' Association in all such offering documents, which would inform the readers that no additional procedures were performed by the auditor.

Should the underwriters request our firm to perform agreed-upon procedures and render a Comfort Letter, we would discuss with management, the time required and a fee estimate using our hourly contract rates.

- 6. Describe the extent of training that the firm would provide to the Comptroller's Office personnel assisting the firm on the audit, as well as training provided to County personnel, in relation to the single audit.**

Once or twice a year, McGladrey holds a webcast for clients and non-clients. Topics usually center on new accounting pronouncements, auditing standards, best practices or upcoming changes in the public sector industry. Various members of County management have been invited to attend several past presentations, at no cost.

In addition, we will conduct an annual half day or one day training for County employees in the accounting function on accounting or public sector topics that may be of interest to them.

In 2013, Bob Rooney conducted a one day training session for accounting personnel from various County Departments who were involved in the process of expending Federal funds. Bob was supported by Dan Bonnette, from our Boston office, who enlightened the attendees on the various components of the Single Audit Act and its compliance and reporting requirements. Bob then discussed the County's process that was in place to capture the reporting of expenditures by program so that the County could accurately complete the Schedule of Expenditures of Federal Awards on a timely basis. He also described the types of documentation required to be provided to the auditor in order to adhere to the Federal Compliance regulations. We would continue to conduct this training on an annual basis.

There is **no cost** to the County for the webcasts, half or one day training on applicable accounting or public sector topics or the single audit training.

- 7. Describe whether the reissuance of the County's 2012 Comprehensive Annual Financial Report will have an impact on your annual cost proposal or any audit procedures.**

There will be no impact on our audit cost. Part of our audit procedures will include an understanding of the circumstances as to why the reissuance was required and the specific pension plan reporting errors detected. In addition, we will inquire about any new processes that were put into place to strengthen the financial reporting.

- 8. Describe what types of additional services your firm will provide as part of the not-to-exceed fee. For example, if the County required assistance with accounting issues or the accounting treatment of transactions, what services would be provided without an additional cost and how would you determine what services would require an additional fee?**

There would be no additional fees charged for consultation on accounting issues or the accounting treatment of transactions. We believe in timely communication and advance discussion of emerging accounting standards.

We would discuss with management the additional fees for services resulting from significant changes required by major new accounting pronouncements (i.e. GASB 34); any requests for opinion letters from our firm regarding the treatment of proposed transactions; or any agreed-upon procedures reports that may be required by underwriters, regulators or third-party transactions.

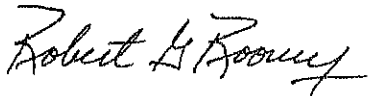
9. Describe whether the firm would charge the County an additional fee to speak to grantors on the County's behalf should the need to address grantor's follow-up questions, issues or concerns that arise as a result of any Single Audit findings.

Telephone calls or meetings with grantors to discuss the resolution or impact of our single audit findings would not require additional charges.

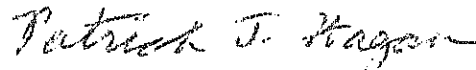
If the regulators requested additional or expanded audit testing or rework is required as a result of findings, then we would incur additional fees. We would discuss the amount of time estimated with management prior to the commitment or performance of such work.

Please contact Bob or Pat at with any questions or comments. The entire McGladrey team would be honored to work with Nassau County. Thank you for your consideration.

Sincerely,



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