



Certified:

E-123-21

Filed with
Clerk of the Nassau County Legislature
July 26, 2021 3:00PM

NIFS ID:CQEM20000004 Department: Emergency Management

Capital:

SERVICE: On-Call Disaster Management Services

Contract ID #:CQEM20000004 NIFS Entry Date: 19-AUG-20 Term: from 01-SEP-20 to 31-AUG-25

New
Time Extension:
Addl. Funds:
Blanket Resolution:
RES#

1) Mandated Program:	N
2) Comptroller Approval Form Attached:	Y
3) CSEA Agmt. § 32 Compliance Attached:	N
4) Material Adverse Information Identified? (if yes, attach memo):	N
5) Insurance Required	Y

Vendor Info:	
Name: KPMG LLP	Vendor ID#: [REDACTED]
Address: 345 Park Avenue New York, New York 10154	Contact Person: [REDACTED]
	Phone: [REDACTED]

Department:
Contact Name: Susan Park
Address: NCOEM 510 Grumman Road West Bethpage, NY 11714 Phone: 516 573 9642

Routing Slip

Department	NIFS Entry: X	19-AUG-20 -- SPARK
Department	NIFS Approval: X	19-AUG-20 -- SPARK
DPW	Capital Fund Approved:	
OMB	NIFA Approval: X	19-AUG-20 -- IQURESHI
OMB	NIFS Approval: X	19-AUG-20 -- NGUMIENIAK
County Atty.	Insurance Verification: X	19-AUG-20 -- AAMATO
County Atty.	Approval to Form: X	19-AUG-20 -- DMCDERMOTT
CPO	Approval: X	22-JUL-21 -- RCLEARY

DCEC	Approval: X	22-JUL-21 -- RCLEARY
Dep. CE	Approval: X	23-JUL-21 -- TFOX
Leg. Affairs	Approval/Review: X	26-JUL-21 -- JSCHANTZ
Legislature	Approval:	
Comptroller	Deputy:	
NIFA	NIFA Approval:	

Contract Summary

Purpose: Agreement with KPMG LLP Nassau County to provide on-call disaster management services to guide Nassau County Departments, Offices and Agencies in navigating, applying to and managing recovery programs to optimally gain reimbursement funding from New York State and federal grants.
Method of Procurement: RFP issued on April 30, 2020
Procurement History: RFP - 24 bids were received. KPMG LLC was one of the three vendors selected.
Description of General Provisions: KPMG LLC will provide on-call disaster management consulting services, including the management and administrative support of recovery reimbursement mechanisms, capital project management and/or related grant management services for such projects. At this current time, these services are needed to assist with finalizing reimbursement for efforts in response to and recovery from the COVID-19 pandemic, and any other disaster conditions that may put at risk life, health, safety and essential public services.
Impact on Funding / Price Analysis: The maximum amount for the contract is \$3,750,000 for a five year term. There is no initial encumbrance.
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:	COV	Revenue		01	ESCOV1109DEER C	\$ 0.01
Control:	10	Contract:		02	ESCOV2109DEER C	\$ 0.01
Resp:	1109/2109	County	\$ 0.00			\$ 0.00
Object:	DE	Federal	\$ 0.02			\$ 0.00
Transaction:	ERC	State	\$ 0.00			\$ 0.00
Project #:		Capital	\$ 0.00			\$ 0.00
Detail:		Other	\$ 0.00			\$ 0.00
		TOTAL	\$ 0.02		TOTAL	\$ 0.02

RENEWAL	
% Increase	
% Decrease	

RULES RESOLUTION NO. – 2021

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE A PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE OFFICE OF EMERGENCY MANAGEMENT, AND KPMG LLP

WHEREAS, the County has negotiated a personal services agreement with KPMG LLP, to provide on-call disaster planning and management services for the County's various Departments, Offices and Agencies, 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 KPMG LLP.



Nassau County Interim Finance Authority

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

1. Vendor: KPMG LLP

2. Dollar amount requiring NIFA approval: \$3750000

Amount to be encumbered: \$.02

This is a New

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: 5 years

Has work or services on this contract commenced? N _____

If yes, please explain:

4. Funding Source:

X General Fund (GEN)

Capital Improvement Fund (CAP)

Other

Grant Fund (GRT)

Federal % 100

State % 0

County % 0

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:

Nassau County needs one or more On-Call Disaster Management Services consultants to guide its various Departments, Offices and Agencies in navigating, applying to and managing recovery programs to optimally gain reimbursement funding from New York State and federal grant. Alongside the management and administrative support of recovery reimbursement mechanisms, On-Call Disaster Management Services may include capital project management and related grant management services for such projects. At his current time, On-Call Disaster Management Services is needed to assist with finalizing reimbursement for efforts in response to and recovery from the COVID-19 pandemic, and any other disaster conditions that may put at risk life, health, safety and essential public services.

The County's current On-Call Disaster Management Services contract with CG-3PL, whose sub-contractor, Ardurra Consulting, is currently managing the County's applications to recovery funding sources, is expiring in August 2020. Therefore the County is looking to contract with one or more On-Call Disaster Management Services consultants as soon as possible to ensure continuity of the County's recovery reimbursement initiatives.

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

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:

Contract ID	Date	Amount

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.

IQURESHI

19-AUG-20

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.



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: KPMG LLP

CONTRACTOR ADDRESS: 345 Park Avenue, New York, NY 10154-0102

FEDERAL TAX ID #: 13-5565207

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 April 30, 2020 [date]. Potential proposers were made aware of the availability of the RFP by advertisement in Newsday, County website, NYCCR [newspaper], posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on May 15, 2020 [date]. 24 [state #] proposals were received and evaluated. The evaluation committee consisted of: 6 people from the County Executive's Office, Police Department, Office of Management and Budget, Office of Emergency Management and Department of Public Works (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 _____ [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.

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


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.



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?

YES ☐ NO ☒ If yes, to what campaign committee?

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.

Electronically signed and certified at the date and time indicated by:
May Boucherak [MBOUCHERAK@KPMG.COM]

Dated: 07/20/2021 02:03:49 PM

Vendor: KPMG LLP

Title: Managing Director

Additional info to Q1:

To the best of our knowledge and belief, KPMG LLP has made no reportable contributions to any of the specific Nassau county local campaign committees listed on the form during the reporting period. We make no certifications regarding any KPMG officers.

Business History Form

The contract shall be awarded to the responsible proposer who, at the discretion of the County, taking into consideration the reliability of the proposer and the capacity of the proposer to perform the services required by the County, offers the best value to the County and who will best promote the public interest.

In addition to the submission of proposals, each 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 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: 07/21/2021

1) Proposer's Legal Name: KPMG LLP

2) Address of Place of Business: 345 Park Ave

City: New York State/Province/Territory: NY Zip/Postal Code: 10154

Country: US

3) Mailing Address (if different): _____

City: _____ State/Province/Territory: _____ Zip/Postal Code: _____

Country: _____

Phone: (212) 758-9700

Does the business own or rent its facilities? Both If other, please provide details:

4) Dun and Bradstreet number: 00-166-7906

5) Federal I.D. Number: 13-556207

6) The proposer is a: Other (Describe) Limited Liability Partnership

7) Does this business share office space, staff, or equipment expenses with any other business?

YES ☐ NO ☒ If yes, please provide details:

8) Does this business control one or more other businesses?

YES ☒ NO ☐ If yes, please provide details:

KPMG LLP (KPMG) has an ownership interest in certain subsidiaries and third-party service providers. To the extent any such subsidiary or third-party service provider will provide direct services in connection with KPMG's performance of the proposed engagement, such subsidiary or third-party service provider is disclosed the proposal. Subsidiaries and third-party service providers that are not anticipated to directly provide services pursuant to this RFP have not been disclosed.

- 9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business?
 YES ☒ NO ☐ If yes, please provide details:
 Please refer to response for Item 8. KPMG LLP does not have a parent entity.
- 10) Has the proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated?
 YES ☐ NO ☒ 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 proposer, during the past seven years, been declared bankrupt?
 YES ☐ NO ☒ 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 ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.
- 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 ☒ NO ☐ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.
 Please refer to the attached file for more details.
- 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?
 YES ☐ NO ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.
 b) Any misdemeanor charge pending?
 YES ☐ NO ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

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?
YES ☒ NO ☐ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

Please see the attached file for more details.

d) In the past 5 years, been convicted, after trial or by plea, of a misdemeanor?
YES ☐ NO ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

e) In the past 5 years, been found in violation of any administrative, statutory, or regulatory provisions?
YES ☒ NO ☐ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

Please refer to the attached file for more details.

- 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?

YES ☒ NO ☐ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

Please refer to KPMG's response in 14(e).

- 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?

YES ☐ NO ☒ If yes, provide details for each such year. Provide a detailed response to all

- 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.

KPMG LLP does not have any material relationships or conflicts of interest to disclose. Due to the size of our Firm, we have limited this disclosure to members of the proposed engagement team.

(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.

KPMG LLP does not have any material relationships or conflicts of interest to

disclose. Due to the size of our Firm, we have limited this disclosure to members of the proposed engagement team.

(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.

KPMG LLP does not have any material relationships or conflicts of interest to disclose. Due to the size of our Firm, we have limited this disclosure to members of the proposed engagement team.

- b) Please describe any 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.

KPMG LLP does not have any material relationships or conflicts of interest to disclose. Due to the size of our Firm, we have limited this disclosure to members of the proposed engagement team.
Refer to the additional language related to conflict management and independence under our proposed approach for more details on KPMG procedures related to conflict of interest.

- A. Include a resume or detailed description of the Proposer's professional qualifications, demonstrating extensive experience in your profession. Any prior similar experiences, and the results of these experiences, must be identified.

Have you previously uploaded the below information under in the Document Vault?

YES ☐ NO ☒

Is the proposer an individual?

YES ☐ NO ☒ Should the proposer be other than an individual, the Proposal MUST include:

- i) Date of formation;

01/01/1999

- ii) Name, addresses, and position of all persons having a financial interest in the company, including shareholders, members, general or limited partner. If none, explain.

KPMG has over 2,200 partners. We have provided the information request for our leadership including your proposed engagement partner/principal:

Name Title:

Paul Knopp Chair & CEO

Laura M. Newinski Deputy Chair and COO

Lorna Stark National Government Industry Leader

May Boucherak Managing Director

No individuals with a financial interest in the company have been attached..

- iii) Name, address and position of all officers and directors of the company. If none, explain.

Please see response to ii).

No officers and directors from this company have been attached.

iv) State of incorporation (if applicable);

DE

v) The number of employees in the firm;

38000

vi) Annual revenue of firm;

10000000000

vii) Summary of relevant accomplishments

In 1993, KPMG LLP became the first firm to offer multidisciplinary professional services organized around industry-specific lines of business, one of which is government. We have made the government sector a key focus of our business and our future. Please refer to Section D of our proposal for further information about our accomplishments.

viii) Copies of all state and local licenses and permits.

B. Indicate number of years in business.

22

C. Provide any other information which would be appropriate and helpful in determining the Proposer's capacity and reliability to perform these services.

Please refer to Section C of our proposal for further information about our experience and qualifications.

D. Provide names and addresses for no fewer than three references for whom the Proposer has provided similar services or who are qualified to evaluate the Proposer's capability to perform this work.

Company City of New York Office of Management and Budget

Contact Person Raymond Lee

Address 255 Greenwich Street, 7th Floor

City New York

State/Province/Territory NY

Country US

Telephone (646) 988-0520

Fax #

E-Mail Address leeray@omb.nyc.gov

Company New York City Department of Investigation

Contact Person Cynthia Irizarry

Address 180 Maiden Lane

City New York

State/Province/Territory NY

Country US

Telephone (212) 825-3348

Fax #

E-Mail Address cirizarry@doi.nyc.gov

Company State of Florida Division of Emergency Management

Contact Person	Kevin Guthrie		
Address	2555 Shumard Oak Boulevard		
City	Tallahassee	State/Province/Territory	FL
Country	US		
Telephone	(850) 294-8250		
Fax #			
E-Mail Address	Kevin.guthrie@em.myflorida.com		

I, May Boucherak , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, May Boucherak , hereby certify that I have read and understand all the items contained in this form; 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 form; 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 form as additional inducement to enter into a contract with the submitting business entity.

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 OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

Name of submitting business: KPMG LLP

Electronically signed and certified at the date and time indicated by:
May Boucherak [MBOUCHERAK@KPMG.COM]

Managing Director
Title

07/21/2021 09:37:20 AM
Date

Business History Form Additional Info:

Question 8:

KPMG LLP (KPMG) has an ownership interest in certain subsidiaries and third-party service providers. To the extent any such subsidiary or third-party service provider will provide direct services in connection with KPMG's performance of the proposed engagement, such subsidiary or third-party service provider is disclosed the proposal. Subsidiaries and third-party service providers that are not anticipated to directly provide services pursuant to this RFP have not been disclosed.

Question 10:

KPMG LLP (KPMG or firm) is a national professional services firm and works on thousands of engagements each year across the country. From time to time, KPMG, like other major professional services firms, may receive a question or complaint from a client about the conduct of a particular engagement. KPMG attempts to promptly address and resolve issues with clients so that they do not invoke contractual termination or default clauses. While the firm does not centrally track contract terminations/stop work orders/contract performance problems, KPMG is not aware of any significant issues relating to client contracts, or any suspensions or terminations of those contracts, which would interfere with KPMG's ability to successfully perform the services contemplated by this contract.

Question 12 and 13:

Like all major professional services firms, KPMG LLP (KPMG or firm) has a large number of clients that are registered with, or otherwise regulated by, the Securities and Exchange Commission (SEC), the Federal Deposit Insurance Corporation (FDIC), other regulatory agencies, the Federal Reserve Board, various stock exchanges, and other self-regulatory organizations (Regulators). Such clients are at times involved with investigations or informal inquiries by such Regulators. In addition, clients may be involved with investigations or informal inquiries by other federal, state and local government agencies involved with law enforcement, including, but not limited to, the Department of Justice, the Internal Revenue Service, various federal, state and local government agency Offices of Inspectors General, and state attorneys general (Investigators). KPMG regularly is asked to, and does, cooperate with investigations and informal inquiries of such Regulators and Investigators related to services provided to clients. KPMG is also from time to time involved in investigations and informal inquiries conducted by its own Regulators, including the SEC, the Public Company Accounting Oversight Board (PCAOB) and various state boards of accountancy, regarding KPMG's compliance with laws, rules and regulations. Many of these investigations and informal inquiries are not public, and we are frequently not privy to the focus of the Regulator or Investigator with respect to these matters. In the vast majority of cases, investigations and informal inquiries in which KPMG has some involvement are closed without any action being threatened or taken against KPMG.

We are not aware of any pending investigation by any Regulator or Investigator that would materially affect the firm's operations or our ability to provide services under this contract.

Like all major professional services firms, KPMG LLP (KPMG or firm) has a large number of clients that are registered with, or otherwise regulated by, the Securities and Exchange Commission (SEC), the Federal Deposit Insurance Corporation (FDIC), other regulatory agencies, the Federal Reserve Board, various stock exchanges, and other self-regulatory organizations (Regulators). Such clients are at times involved with investigations or informal inquiries by such Regulators. In addition, clients may be involved with investigations or informal inquiries by other federal, state and local government agencies involved with law enforcement, including, but not limited to, the Department of Justice, the Internal Revenue Service, various federal, state and local government agency Offices of Inspectors General, and state attorneys general (Investigators). KPMG personnel are regularly asked to, and do, cooperate with investigations and informal inquiries of such Regulators and Investigators related to services provided to clients. KPMG personnel are also from time to time involved with investigations and informal inquiries conducted by the firm's and individuals' own Regulators, including the SEC, the Public Company Accounting Oversight Board (PCAOB) and various state boards of accountancy, regarding compliance by firm personnel with laws, rules and regulations. Many of these investigations and informal inquiries are not public, and we are frequently not privy to the focus of the Regulator or Investigator with respect to these matters. In the vast majority of cases, investigations and informal inquiries in which KPMG personnel have some involvement are closed without any action being threatened or taken against KPMG personnel. We are not aware of any pending investigation by any Regulator or Investigator concerning any current partner, principal or employee of the firm that would materially affect the firm's operations or our ability to provide services under this contract.

No partner, principal or employee presently contemplated to participate in the provision of services to you is the subject of an investigation by a Regulator or Investigator.

Question 14 a, b, d:

In the last 10 years, KPMG LLP (KPMG) has not been charged with a crime.

KPMG LLP (KPMG) has not been convicted of a crime.

To the best of our knowledge, no current partner, principal or employee of KPMG LLP (KPMG or firm) has been charged with or convicted of a crime relating to the firm's business or provision of services to clients.

Question 14 c and e:

On June 17, 2019, the Securities and Exchange Commission (SEC) issued an order (the SEC Order) instituting public administrative and cease and desist proceedings against KPMG LLP (KPMG or firm), based on misconduct by certain personnel. The SEC Order censured KPMG for a violation of Public Company Accounting Oversight Board (PCAOB) Rule 3500T and other

standards. Rule 3500T requires KPMG and associated persons to comply with ethics standards mandated by the American Institute of Certified Public Accountants. The SEC Order ordered the firm to cease and desist from committing or causing any future violations of PCAOB Rule 3500T, and imposed a \$50 million civil money penalty and remedial sanctions upon the firm. The remedial sanctions obligate the firm to take certain actions, including a comprehensive review of the firm's ethics and integrity policies and processes. That policy review was evaluated by an independent, third-party consultant that KPMG retained. KPMG reported the completion of its review to the SEC, and the independent consultant reported to the SEC the completion of its review, which is non-public.

The SEC Order resolves two matters involving the firm. The first relates to inappropriate access to PCAOB inspections information by a handful of former KPMG personnel. When the firm's leadership became aware of this misconduct, the matter immediately was reported to KPMG's regulators. The firm retained outside counsel to conduct an investigation, and the responsible individuals were separated from the firm. The second relates to training exams and arose in late 2018. Some of KPMG's professionals shared the answers to open-book tests that were administered in connection with internal, firm-sponsored training. In the context of investigating the training exams, KPMG discovered that prior to 2016 certain individuals also had manipulated the hyperlink associated with the training exams in order to ensure passing scores. KPMG immediately reported this misconduct to its regulators, and, in addition, KPMG's Board of Directors established a Special Committee to oversee the investigation conducted by outside counsel. The SEC Order imposed no limitations on KPMG's ability to perform services for existing or new clients. In addition, the firm has entered settlements with certain state boards of accountancy in response to the SEC Order described above. These settlements have not limited the firm's or individual personnel's ability to provide services. KPMG is aware of other state board inquiries involving the firm and/or current or former personnel resulting from the SEC Order. In February 2021, the SEC instituted settled administrative proceedings against a former KPMG partner and former senior manager arising out of KPMG's audit of the financial statements of the College of New Rochelle for the fiscal year ended June 30, 2015. The settled orders include findings that the partner and senior manager did not satisfy professional standards in performing the 2015 audit, including failing to obtain sufficient audit evidence and to exercise due care. Without admitting or denying the SEC's findings, both individuals agreed to suspensions of their right to practice before the SEC, with the right to seek reinstatement. No action was brought against the firm.

These matters have no impact on the firm's or individual personnel's ability to serve commercial or government clients.

Question 15: please refer question 14 e.

Question 17 a(i) and a(ii):

KPMG LLP does not have any material relationships or conflict of interest to disclose. Due to the size of our Firm, we have limited this disclosure to members of the proposed engagement team.

Question 17 b:

KPMG LLP does not have any material relationships or conflict of interest to disclose. Due to the size of our Firm, we have limited this disclosure to members of the proposed engagement team.

Refer to the additional language related to conflict management and independence under our proposed approach for more details on KPMG procedures relationship to conflict of interest.

Question 17 A i:

Date of formation; KPMG LLP was registered on January 1, 1999, but the Firm traces its corporate

history back to 1870:

William Barclay Beat & Co. – Founded in 1870

Marwick, Mitchell & Co. – Founded in 1879

Peat Marwick International (PMI) – 1911

Klynveld Kraayenhof & Co – founded in 1917

Klynveld Main Goerdeler (KMG) – 1979

PMI and KMG join as Peat Marwick Main & Co – April 1, 1987

KPMG Peat Marwick – January 1, 1990

KPMG Peat Marwick LLP – August 15, 1994

KPMG LLP – January 1, 1999

Question 17 A ii:

KPMG has over 2,200 partners. We have provided the information request for our leadership including your proposed engagement partner/principal:

Name Title:

Paul Knopp Chair & CEO

Laura M. Newinski Deputy Chair and COO

Lorna Stark National Government Industry Leader

May Boucherak Managing Director

Question 17 A vii:

Summary of relevant accomplishments: In 1993, KPMG LLP became the first firm to offer multidisciplinary professional services organized around industry-specific lines of business, one of which is government. We have made the government sector a key focus of our business and our future. Please refer to Section D of our proposal for further information about our accomplishments.

Question 17 A viii: 21 years

See additional info in question 17 A i.

PRINCIPAL QUESTIONNAIRE FORM

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

1. Principal Name: Kevin Max
Date of birth: [REDACTED]
Home address: [REDACTED]
City: [REDACTED] State/Province/Territory: [REDACTED] Zip/Postal Code: [REDACTED]
Country: [REDACTED]

Business Address: 345 Park Ave
City: New York State/Province/Territory: NY Zip/Postal Code: 10154
Country: US
Telephone: 212-872-6899

Other present address(es):
City: [REDACTED] State/Province/Territory: NJ Zip/Postal Code: 07481
Country: US
Telephone: 2019565936

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	10/01/2016
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

I am an equity partner with less than 1% interest.

Note 1: KPMG LLP is a limited liability partnership which does not have any officers or individuals who own/hold more than 10% ownership interest. As such, this form is being completed from the perspective of the individual, Kevin Max.

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?

YES ☐ NO ☒ If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?

YES ☐ NO ☒ 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?

YES ☐ NO ☒ 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

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?

YES ☐ NO ☒ If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.

- a. Is there any felony charge pending against you?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Is there any misdemeanor charge pending against you?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- c. Is there any administrative charge pending against you?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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? Y

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- f. In the past 5 years, have you been found in violation of any administrative or statutory charges?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

10. 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?
- YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

11. 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?
- YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

12. 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?
- YES ☒ NO ☐ If yes, provide an explanation of the circumstances and corrective action taken.

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13. 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?
- YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

I, Kevin Max , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Kevin Max , hereby certify that I have read and understand all the items contained in this form; 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 form; 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 form as additional inducement to enter into a contract with the submitting business entity.

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 OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

KPMG LLP

Name of submitting business

Electronically signed and certified at the date and time indicated by:

Kevin Max [KMAX@KPMG.COM]

Principal

Title

07/21/2021 06:07:13 PM

Date

Additional info to Q12.

12. 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?

In the past 5 years, I did not have any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held.

On June 17, 2019, the Securities and Exchange Commission (SEC) issued an order (the SEC Order) instituting public administrative and cease and desist proceedings against KPMG LLP (KPMG or firm), based on misconduct by certain personnel. The SEC Order censured KPMG for a violation of Public Company Accounting Oversight Board (PCAOB) Rule 3500T and other standards. Rule 3500T requires KPMG and associated persons to comply with ethics standards mandated by the American Institute of Certified Public Accountants. The SEC Order ordered the firm to cease and desist from committing or causing any future violations of PCAOB Rule 3500T, and imposed a \$50 million civil money penalty and remedial sanctions upon the firm. The remedial sanctions obligate the firm to take certain actions, including a comprehensive review of the firm's ethics and integrity policies and processes. That policy review was evaluated by an independent, third-party consultant that KPMG retained. KPMG reported the completion of its review to the SEC, and the independent consultant reported to the SEC the completion of its review, which is non-public.

The SEC Order resolves two matters involving the firm. The first relates to inappropriate access to PCAOB inspections information by a handful of former KPMG personnel. When the firm's leadership became aware of this misconduct, the matter immediately was reported to KPMG's regulators. The firm retained outside counsel to conduct an investigation, and the responsible individuals were separated from the firm. The second relates to training exams and arose in late 2018. Some of KPMG's professionals shared the answers to open-book tests that were administered in connection with internal, firm-sponsored training. In the context of investigating the training exams, KPMG discovered that prior to 2016 certain individuals also had manipulated the hyperlink associated with the training exams in order to ensure passing scores. KPMG immediately reported this misconduct to its regulators, and, in addition, KPMG's Board of Directors established a Special Committee to oversee the investigation conducted by outside counsel. The SEC Order imposed no limitations on KPMG's ability to perform services for existing or new clients. In addition, the firm has entered settlements with certain state boards of accountancy in response to the SEC Order described above. These settlements have not limited the firm's or individual personnel's ability to provide services. KPMG is aware of other state board inquiries involving the firm and/or current or former personnel resulting from the SEC Order. In February 2021, the SEC instituted settled administrative proceedings against a former

KPMG partner and former senior manager arising out of KPMG's audit of the financial statements of the College of New Rochelle for the fiscal year ended June 30, 2015. The settled orders include findings that the partner and senior manager did not satisfy professional standards in performing the 2015 audit, including failing to obtain sufficient audit evidence and to exercise due care. Without admitting or denying the SEC's findings, both individuals agreed to suspensions of their right to practice before the SEC, with the right to seek reinstatement. No action was brought against the firm.

These matters have no impact on the firm's or individual personnel's ability to serve commercial or government clients.

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. Answers 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 OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: Edward N Lee
Date of birth: [REDACTED]
Home address: [REDACTED]
City: [REDACTED] State/Province/Territory: [REDACTED] Zip/Postal Code: [REDACTED]
Country: [REDACTED]

Business Address: 1305 Walt Whitman Road, Suite 200
City: Melville State/Province/Territory: NY Zip/Postal Code: 11747
Country: US
Telephone: 6314256053

Other present address(es):
City: _____ State/Province/Territory: _____ Zip/Postal Code: _____
Country: _____
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	<u>10/01/2007</u>
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

I am an equity partner with less than 1% interest.

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?

YES ☐ NO ☒ If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?

YES ☐ NO ☒ 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?

YES ☐ NO ☒ 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

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?

YES ☐ NO ☒ If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.

a. Is there any felony charge pending against you?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

b. Is there any misdemeanor charge pending against you?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

c. Is there any administrative charge pending against you?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

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? Y

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

f. In the past 5 years, have you been found in violation of any administrative or statutory charges?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

10. 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

11. 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

12. 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?

YES ☒ NO ☐ If yes, provide an explanation of the circumstances and corrective action taken.

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13. 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

I, Edward N Lee , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Edward N Lee , hereby certify that I have read and understand all the items contained in this form; 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 form; 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 form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION

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KPMG LLP

Name of submitting business

Electronically signed and certified at the date and time indicated by:

Edward N Lee [ENLEE@KPMG.COM]

Partner

Title

07/21/2021 02:55:55 PM

Date

Additional info to Q12.

12. 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?

In the past 5 years, I did not have any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held.

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KPMG partner and former senior manager arising out of KPMG's audit of the financial statements of the College of New Rochelle for the fiscal year ended June 30, 2015. The settled orders include findings that the partner and senior manager did not satisfy professional standards in performing the 2015 audit, including failing to obtain sufficient audit evidence and to exercise due care. Without admitting or denying the SEC's findings, both individuals agreed to suspensions of their right to practice before the SEC, with the right to seek reinstatement. No action was brought against the firm.

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PRINCIPAL QUESTIONNAIRE FORM

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

1. Principal Name: Rory Costello
Date of birth: [REDACTED]
Home address: [REDACTED]
City: [REDACTED] State/Province/Territory: [REDACTED] Zip/Postal Code: [REDACTED]
Country: US
- Business Address: 345 Park Avenue
City: New York State/Province/Territory: NY Zip/Postal Code: 10154
Country: US
Telephone: 5187297159
- Other present address(es):
City: _____ State/Province/Territory: _____ Zip/Postal Code: _____
Country: _____
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	<u>10/01/2011</u>
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

I am a partner at KPMG (one of thousands) and own a very small share of the Firm.

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?

YES ☐ NO ☒ If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?

YES ☐ NO ☒ 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?

YES ☐ NO ☒ 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

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?

YES ☐ NO ☒ If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.

- a. Is there any felony charge pending against you?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Is there any misdemeanor charge pending against you?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- c. Is there any administrative charge pending against you?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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? Y
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- f. In the past 5 years, have you been found in violation of any administrative or statutory charges?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

10. 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

11. 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

12. 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?

YES ☒ NO ☐ If yes, provide an explanation of the circumstances and corrective action taken.

Please see attachment

1 File(s) Uploaded: Additional info Principal Questionnaire Q12 v1.pdf

13. 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?

YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

I, Rory Costello , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Rory Costello , hereby certify that I have read and understand all the items contained in this form; 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 form; 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 form as additional inducement to enter into a contract with the submitting business entity.

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 OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

KPMG LLP

Name of submitting business

Electronically signed and certified at the date and time indicated by:

Rory Costello [RCOSTELLO@KPMG.COM]

Principal

Title

07/21/2021 02:49:10 PM

Date

Additional info to Q12.

12. 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?

In the past 5 years, I did not have any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held.

On June 17, 2019, the Securities and Exchange Commission (SEC) issued an order (the SEC Order) instituting public administrative and cease and desist proceedings against KPMG LLP (KPMG or firm), based on misconduct by certain personnel. The SEC Order censured KPMG for a violation of Public Company Accounting Oversight Board (PCAOB) Rule 3500T and other standards. Rule 3500T requires KPMG and associated persons to comply with ethics standards mandated by the American Institute of Certified Public Accountants. The SEC Order ordered the firm to cease and desist from committing or causing any future violations of PCAOB Rule 3500T, and imposed a \$50 million civil money penalty and remedial sanctions upon the firm. The remedial sanctions obligate the firm to take certain actions, including a comprehensive review of the firm's ethics and integrity policies and processes. That policy review was evaluated by an independent, third-party consultant that KPMG retained. KPMG reported the completion of its review to the SEC, and the independent consultant reported to the SEC the completion of its review, which is non-public.

The SEC Order resolves two matters involving the firm. The first relates to inappropriate access to PCAOB inspections information by a handful of former KPMG personnel. When the firm's leadership became aware of this misconduct, the matter immediately was reported to KPMG's regulators. The firm retained outside counsel to conduct an investigation, and the responsible individuals were separated from the firm. The second relates to training exams and arose in late 2018. Some of KPMG's professionals shared the answers to open-book tests that were administered in connection with internal, firm-sponsored training. In the context of investigating the training exams, KPMG discovered that prior to 2016 certain individuals also had manipulated the hyperlink associated with the training exams in order to ensure passing scores. KPMG immediately reported this misconduct to its regulators, and, in addition, KPMG's Board of Directors established a Special Committee to oversee the investigation conducted by outside counsel. The SEC Order imposed no limitations on KPMG's ability to perform services for existing or new clients. In addition, the firm has entered settlements with certain state boards of accountancy in response to the SEC Order described above. These settlements have not limited the firm's or individual personnel's ability to provide services. KPMG is aware of other state board inquiries involving the firm and/or current or former personnel resulting from the SEC Order. In February 2021, the SEC instituted settled administrative proceedings against a former

KPMG partner and former senior manager arising out of KPMG's audit of the financial statements of the College of New Rochelle for the fiscal year ended June 30, 2015. The settled orders include findings that the partner and senior manager did not satisfy professional standards in performing the 2015 audit, including failing to obtain sufficient audit evidence and to exercise due care. Without admitting or denying the SEC's findings, both individuals agreed to suspensions of their right to practice before the SEC, with the right to seek reinstatement. No action was brought against the firm.

These matters have no impact on the firm's or individual personnel's ability to serve commercial or government clients.

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. Answers 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 OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: May Boucherak
Date of birth: [REDACTED]
Home address: [REDACTED]
City: [REDACTED] State/Province/Territory: [REDACTED] Zip/Postal Code: [REDACTED]
Country: [REDACTED]

Business Address: 345 Park Avenue
City: New York State/Province/Territory: NY Zip/Postal Code: 10145
Country: US
Telephone: 2129546422

Other present address(es):
City: _____ State/Province/Territory: _____ Zip/Postal Code: _____
Country: _____
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	_____
Vice President	_____		
(Other)	_____		

Type	Description	Start Date
Other	Managing Director	10/01/2019

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

YES ☐ NO ☒ If Yes, provide details.

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?

YES ☐ NO ☒ If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?
YES ☐ NO ☒ 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?
YES ☐ NO ☒ 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?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.
- b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.
- 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?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.
- 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?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

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?
YES ☐ NO ☒ If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9. a. Is there any felony charge pending against you?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Is there any misdemeanor charge pending against you?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- c. Is there any administrative charge pending against you?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- 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? Y
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- f. In the past 5 years, have you been found in violation of any administrative or statutory charges?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

10. 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?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

11. 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?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

12. 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?
YES ☒ NO ☐ If yes, provide an explanation of the circumstances and corrective action taken.

1 File(s) Uploaded: Additional info Principal Questionnaire Q12 v1.docx

13. 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?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

I, May Boucherak , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, May Boucherak , hereby certify that I have read and understand all the items contained in this form; 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 form; 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 form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION

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KPMG LLP

Name of submitting business

Electronically signed and certified at the date and time indicated by:

May Boucherak [MBOUCHERAK@KPMG.COM]

Managing Director

Title

07/21/2021 02:22:38 PM

Date

Additional info to Q12.

12. 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?

In the past 5 years, I did not have any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held.

On June 17, 2019, the Securities and Exchange Commission (SEC) issued an order (the SEC Order) instituting public administrative and cease and desist proceedings against KPMG LLP (KPMG or firm), based on misconduct by certain personnel. The SEC Order censured KPMG for a violation of Public Company Accounting Oversight Board (PCAOB) Rule 3500T and other standards. Rule 3500T requires KPMG and associated persons to comply with ethics standards mandated by the American Institute of Certified Public Accountants. The SEC Order ordered the firm to cease and desist from committing or causing any future violations of PCAOB Rule 3500T, and imposed a \$50 million civil money penalty and remedial sanctions upon the firm. The remedial sanctions obligate the firm to take certain actions, including a comprehensive review of the firm's ethics and integrity policies and processes. That policy review was evaluated by an independent, third-party consultant that KPMG retained. KPMG reported the completion of its review to the SEC, and the independent consultant reported to the SEC the completion of its review, which is non-public.

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KPMG partner and former senior manager arising out of KPMG's audit of the financial statements of the College of New Rochelle for the fiscal year ended June 30, 2015. The settled orders include findings that the partner and senior manager did not satisfy professional standards in performing the 2015 audit, including failing to obtain sufficient audit evidence and to exercise due care. Without admitting or denying the SEC's findings, both individuals agreed to suspensions of their right to practice before the SEC, with the right to seek reinstatement. No action was brought against the firm.

These matters have no impact on the firm's or individual personnel's ability to serve commercial or government clients.

COUNTY OF NASSAU

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

1. Name of the Entity: KPMG LLP

Address: 345 Park Ave

City: New York State/Province/Territory: NY Zip/Postal Code: 10154

Country: US

2. Entity's Vendor Identification Number: 13-5565207

3. Type of Business: Other (specify) Limited Liability Partnership

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):

1 File(s) uploaded Vendor's Disclosure Form Q4 and 5.docx

No principals have been attached to this form.

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.

If none, explain.

Please see response on Question #4.

No shareholders, members, or partners have been attached to this form.

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 that may take part in the performance of this contract. Such disclosure shall be updated to include affiliated or subsidiary companies not previously disclosed that participate in the performance of the contract.

KPMG LLP has an ownership interest in certain subsidiaries and third party service providers. To the extent any such subsidiary or service provider will provide direct services in connection with KPMG's performance of the proposed engagement, such subsidiary or service provider is disclosed in the proposal. Subsidiaries and service providers that are not anticipated to directly provide services pursuant to this RFP have not been disclosed.

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, enter "None." 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. 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.

Are there lobbyists involved in this matter?

YES ☐ NO ☒

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

N/A

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

N/A

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

N/A

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.

Electronically signed and certified at the date and time indicated by:
May Boucherak [MBOUCHERAK@KPMG.COM]

Dated: 07/20/2021 02:19:45 PM

Title: Managing Director

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 by 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.

Questions 4 and 5:

KPMG has over 2,200 partners. We have provided the information request for our leadership including your proposed engagement partner/principal:

Name Title:

Paul Knopp, Chair & CEO

Laura M. Newinski, Deputy Chair and COO

Lorna Stark, National Government Industry Leader

May Boucherak, Managing Director

CONTRACT FOR SERVICES

THIS AGREEMENT, (together with the schedules, appendices, attachments and exhibits, if any, this “Agreement”), dated as of the date (the “Effective Date”) that this Agreement is executed by Nassau County, 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 for and on behalf of the Office of Emergency Management, having its principal office at 510 Grumman Road West, Bethpage, New York 11714 (the “Department”) and (ii) KPMG LLP, having its principal office at 345 Park Avenue, New York, New York 10154 (the “Contractor”).

W I T N E S S E T H:

WHEREAS, the County desires to hire the Contractor to perform the services described in this Agreement; and

WHEREAS, the Contractor desires to perform the services described in this Agreement; and

WHEREAS, this is a personal service contract within the intent and purview of Section 2206 of the County Charter;

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

1. Term. This Agreement shall commence on September 1, 2020 and terminate on August 31, 2025, unless sooner terminated in accordance with the provisions of this Agreement, provided however, that this Agreement may be renewed at the County’s sole discretion, under the same terms and conditions, for up to two (2) additional one (1) year periods.

2. Services. The services to be provided by the Contractor under this Agreement shall consist of on-call disaster recovery planning and management services for the County’s various Departments, Offices, and Agencies. Services may include, but not be limited to, those related to the County’s response to and recovery from the COVID-19 pandemic and any other emergency conditions that may put at risk life, health, safety, and essential public services (the “Services”). The Services are more particularly described in the “Detailed Scope of Services” and the Contractor’s “Proposal,” attached hereto and incorporated herein as Appendix A and Appendix B, respectively. The Department will direct Contractor to provide specific Services through the issuance of Task Orders. The Task Orders will identify the specific Services to be provided, the timeline for completing the Services, and the means of compensation pursuant to Appendix C, “Fee Schedule,” attached hereto and incorporated herein.

3. Payment. (a) Amount of Consideration. (i) The maximum amount to be paid to the Contractor as full consideration for the Contractor’s Services under this Agreement shall not exceed the sum of Three Million Seven Hundred Fifty Thousand Dollars (\$3,750,000.00) (the “Maximum Amount”). Contractor shall be paid in accordance with the hourly rates set forth in Appendix C.

(ii) Contractor acknowledges that the County will partially encumber funds to be applied toward the Maximum Amount throughout the term of this Agreement.

(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.

(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.

4. 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).

5. 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.

6. 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, human rights, a living wage, disclosure of information and vendor registration 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 Appendix EE attached hereto and with the County’s registration protocol. As used in this Agreement the word “Law” includes any and all publicly available or County-provided 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 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") provided by the County in connection with performance or administration of this Agreement remains the sole property of the County and shall be used and disclosed solely for the purpose of performance and administration of the Agreement or as required by law, legal process, or applicable professional standards. The Contractor acknowledges that Contractor Deliverables and KPMG Property (as defined in section 15 below) 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 so that the Contractor may take such action as it deems appropriate.

(d) Protection of Client Information. Contractor acknowledges and agrees that all information that Contractor acquires in connection with performance under this Agreement the County specifies as confidential or should be reasonably known to be confidential shall be held in strict confidence, used solely for the purpose of performing services to or on behalf of the County, and shall not be disclosed to third parties except (i) as permitted under this Agreement, (ii) with the written consent of the County (and then only to the extent of the consent), or (iii) as required by law, legal process, or applicable professional standards. In the event that legal process is effectuated, or disclosure becomes required by law or applicable professional standards, the Contractor shall, when legally permissible, promptly notify the County so that the County may take such action as it deems appropriate.

(e) Prohibition of Gifts. In accordance with County Executive Order 2-2018, the Contractor shall not offer, give, or agree to give anything of value to any County employee, agent, consultant, construction manager, or other person or firm representing the County (a "County Representative"), including members of a County Representative's immediate family, in connection with the performance by such County Representative of duties involving transactions with the Contractor on behalf of the County, whether such duties are related to this Agreement or any other County contract or matter. As used herein, "anything of value" shall include, but not be limited to, meals, holiday gifts, holiday baskets, gift cards, tickets to golf outings, tickets to sporting events, currency of any kind, or any other gifts, gratuities, favorable opportunities or preferences. For purposes of this subsection, an immediate family member shall include a spouse, child, parent, or sibling. The Contractor shall include the provisions of this subsection in each subcontract entered into under this Agreement.

(f) Disclosure of Conflicts of Interest. In accordance with County Executive Order 2-2018, the Contractor has disclosed as part of its response to the County's Business History Form, or other disclosure form(s), any and all instances where the Contractor employs any spouse, child, or parent of a County employee of the agency or department that contracted or procured the goods and/or services described under this Agreement. The Contractor shall have a continuing obligation, as circumstances arise, to update this disclosure throughout the term of this Agreement.

(g) Vendor Code of Ethics. By executing this Agreement, the Contractor hereby

certifies and covenants that:

- (i) The Contractor has been provided a copy of the Nassau County Vendor Code of Ethics issued on June 5, 2019, as may be amended from time to time (the "Vendor Code of Ethics"), and will comply with all of its provisions;
- (ii) All of the Contractor's Participating Employees, as such term is defined in the Vendor Code of Ethics (the "Participating Employees"), have been provided a copy of the Vendor Code of Ethics prior to their participation in the underlying procurement;
- (iii) All Participating Employees have completed the acknowledgment required by the Vendor Code of Ethics;
- (iv) The Contractor will retain all of the signed Participating Employee acknowledgements for the period it is required to retain other records pertinent to performance under this Agreement;
- (v) The Contractor will continue to distribute the Vendor Code of Ethics, obtain signed Participating Employee acknowledgments as new Participating Employees are added or changed during the term of this Agreement, and retain such signed acknowledgments for the period the Contractor is required to retain other records pertinent to performance under this Agreement; and
- (vi) The Contractor has obtained the certifications required by the Vendor Code of Ethics from any subcontractors or other lower tier participants who have participated in procurements for work performed under this Agreement.

7. 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 accordance with applicable professional standards. 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.

8. Indemnification; Defense; Cooperation. (a) The Contractor shall be solely responsible for and shall indemnify and hold harmless the County, the Department and 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 acts, omissions, or 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, 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 and the Department 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.

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

9. 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 (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) 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 limit liability of not less One Million Dollars (\$1,000,000.00) per claim (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 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 to do business in New York State and acceptable to the County, and which is (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 Department. 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 Department of the same and deliver to the Department renewal or replacement certificates of insurance as such certificates become available. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take 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.

10. Assignment; Amendment; Waiver; Subcontracting. 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 other party. In the event of County consent, it must be granted by 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.

11. 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, if the Contractor failed to cure a default within thirty (30) days after receiving written notice of the default, (iii) upon mutual written Agreement of the County and the Contractor, (iv) in accordance with any other provisions of this Agreement expressly addressing termination, and (v) if termination is related to a County funding issue.

As used in this Agreement the word "Cause" includes: (i) a breach of a material term 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 commissioner or other head of the Department (the "Commissioner"), 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 Commissioner shall be given to the Deputy County Executive who oversees the administration of the Department (the "Applicable DCE") on the same day that notice is given to the Commissioner.

(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, so long as the Contractor's obligation to assist with transition will not create a conflict of interest or an independence issue. Contractor shall be required to provide the County with sufficient proof of any such conflict of interest or independence issue. The provisions of this subsection shall survive the termination of this Agreement.

12. Accounting Procedures; Records. 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 Accounting Principles and, if the Contractor is a non-profit entity, must comply with the accounting guidelines set forth in the applicable provisions of the Code of Federal Regulations, 2 C.F.R. Part 200, as may be amended. Such Records shall at all times be available for audit and inspection by the Comptroller, the Department, 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.

13. Limitation of Liability. Notwithstanding anything else in this Agreement to the contrary, including all attachments, the liability of the Contractor on account of any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Agreement shall be limited to two (2) times the amount of fees paid or owing to the Contractor under each Task Order of the Agreement, or Two Million Dollars

(\$2,000,000.00) , whichever is greater. In no event shall the Contractor be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise, and shall survive contract termination or expiration.

14. Management Decisions. The County acknowledges and agrees that the Contractor's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, County. Contractor will not perform management functions or make management decisions for County.

15. Third Party Usage. County acknowledges and agrees that any advice, recommendations, information, deliverables or other work product ("Advice") provided by the Contractor in connection with the services under this Agreement is intended for County's sole benefit and the Contractor does not authorize any party other than County to benefit from or rely upon such Advice, or make any claims against the Contractor relating thereto. Any such benefit or reliance by another party shall be at such party's sole risk. Contractor may, in its sole discretion mark such Advice to reflect the foregoing. Except for disclosures that are required by law or that are expressly permitted by this Contract, County will not disclose, or permit access to such Advice to any third party without Contractor's prior written consent.

16. Ownership. Upon full and final payment to Contractor under this Agreement, Contractor assigns and grants to County, title in the tangible items specified as deliverables or work product in Contract (the "Deliverables") and any copyright interest in the Deliverables; provided that if and to the extent that any Contractor property is contained in any of the Deliverables ("KPMG Property"), Contractor hereby grants County, under Contractor's intellectual property rights in such KPMG Property, a royalty-free, nonexclusive, non-transferable, perpetual license to use such KPMG Property solely in connection with County's use of the Deliverables. Contractor acknowledges that it shall obtain no ownership right in Confidential Information of County. In addition, County acknowledges and agrees that Contractor shall have the right to retain for its files copies of each of the Deliverables and all information necessary to comply with its contractual obligations and applicable professional standards.

17. Electronic Communications. Contractor and County may communicate with one another by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Each party accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices). County agrees that the final hardcopy or electronic version of a document, including a Deliverable, or other written communication that the Contractor transmits to County shall supersede any previous versions transmitted by the Contractor to County.

18. Active Spreadsheets and Electronic Files. Contractor may use models, electronic files and spreadsheets with embedded macros created by Contractor to assist Contractor in providing the Services under this Agreement. If County requests a working copy of any such model, electronic file or spreadsheet, the Contractor may, at its discretion, make such item available to County for its internal use only on an as-is basis and such item shall be considered a Deliverable; provided that County is responsible for obtaining the right to use any third party products necessary to use or operate such item. Contractor retains ownership of and all rights in such models, electronic files,

and/or spreadsheets with embedded macros; except for the County data contained therein.

19. Use of Vendors. County acknowledges and agrees that in connection with the performance of services under the Contract, Contractor and its Member Firms, in their discretion or at County's direction, may utilize the services of third parties within and outside of the United States to complete the services under the Contract. County further acknowledges and agrees that Contractor-controlled parties, member Firms of KPMG International, and other third party service providers (collectively, "Vendors") may have access to Confidential Information from offshore locations, and that the Contractor uses Vendors within and outside of the United States to provide at Contractor's direction administrative or clerical services to Contractor. These Vendors may in the performance of such services have access to County's Confidential Information. Contractor represents to County that with respect to each Vendor, Contractor has technical, legal and/or other safeguards, measures and controls in place to protect Confidential Information of County from unauthorized disclosure or use, and that each such vendor has agreed to conditions of confidentiality to the same or similar extent as Contractor has agreed to pursuant to this Agreement. Contractor shall be responsible to County for Contractor-controlled, member Firms or Vendor's failure to comply.

20. County Vendors and Conflicts. County is aware that Contractor may be providing assurance, tax and/or advisory services to other actual or potential contractors of the County. Contractor will perform an internal search for any potential client conflicts relating to any of County's contractors identified by County as having a role in connection with Contractor's performance of this Agreement. Contractor will advise County of any conflicts of interest that could prevent it from performing this Agreement. However, Contractor is a large firm that is engaged by new clients on a daily basis and as a result it cannot guarantee that, following its conflict search, an engagement for any other related party will not be accepted somewhere else in Contractor's firm. Should any new information come to Contractor's attention, Contractor will promptly inform the County. Contractor shall perform this Agreement in accordance with applicable professional standards.

21. Disputes. If the parties disagree as to any matter arising out of or relating to this Agreement or the Services provided hereunder, at the request of either party, Contractor and the County shall promptly consult with one another and make diligent, good faith efforts to resolve the disagreement by negotiation prior to either party taking legal action. If such negotiations do not resolve the dispute within sixty (60) days of the initial request, either party may take appropriate legal action.

22. Export Control. Contractor and County acknowledge and agree that each shall comply with all applicable United States export control laws and regulations in the performance of each party's respective activities under this Agreement. County shall not provide Contractor, or grant Contractor access to, (a) information (including technical data or technology), verbally, electronically, or in hardcopy, (b) software or (c) hardware, that is controlled for export by the United States government under the Arms Export Control Act of 1976, Export Administration Act of 1979, the International Traffic in Arms Regulations ("ITAR"), Export Administration Regulations ("EAR"), Department of Energy Part 810 Regulations or Nuclear Regulatory Commission Part 110 Regulations, except information, software or hardware that is classified as EAR99 under the EAR.

23. Force Majeure. Neither party shall be liable for failure to fulfill its obligations under this Agreement to the extent that such failure is caused by flood, communications failure, extreme weather, fire, mud slide, earthquake, or other natural calamity or act of God, interruption in water, electricity, heating or air conditioning (depending on the season), acts of terrorism, riots, civil

disorders, rebellions or revolutions, acts of governmental agencies, epidemics, quarantines, embargoes, malicious acts of third parties, labor disputes affecting vendors or subcontractors and for which the party claiming force majeure is not responsible, or any other similar cause beyond the reasonable control of that party. The affected party will notify the other party in writing within ten (10) days after the beginning of any such cause that would affect its performance. Notwithstanding, if a party's performance is delayed for a period exceeding thirty (30) days from the date the other party receives notice under this paragraph, the non-affected party will have the right, without any liability to the other party, to terminate this Agreement for convenience.

24. Remote Working. County agrees that Contractor personnel may need to work remotely for extended periods of time and that County and Contractor shall use reasonable efforts to mitigate any effect that remote work has on the performance of the Services.

25. 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 Applicable DCE 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 Applicable DCE under this Section to each of (i) the Department and the (ii) the County Attorney (at the address specified above for the County) on the same day that documents are sent or delivered to the Applicable DCE. 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.

26. 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.

27. 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.

28. 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 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.

29. 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 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. 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. Therefore, in the event that construction of this Agreement occurs, it shall not be construed against either party as drafter.

30. 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.

31. 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 Numbers 201-2001, 128-2006, and 153-2018. The administrative service charge shall be due and payable to the County by the Contractor upon signing this Agreement.

32. 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, third party approvals and other 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 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.

33. 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.

[Remainder of Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the Contractor and the County have executed this Agreement as of the Effective Date.

KPMG LLP

By: _____

Name: May Boucherak

Title: Managing Director

Date: 8/10/2020

NASSAU COUNTY

By: _____

Name: _____

Title: County Executive

☐ Deputy County Executive

Date: _____

PLEASE EXECUTE IN BLUE INK


STATE OF NEW YORK)

)ss.:

COUNTY OF NASSAU)

On the 10th day of August in the year 2020 before me personally came May Boucherak to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Queens New York; that he or she is the Managing Director of KPMG LLP, the corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto by authority of the board of directors of said corporation.

NOTARY PUBLIC


DEBBIE PETERKOFSKY
NOTARY PUBLIC, STATE OF NEW YORK
No. 01PE4883959
Qualified in Nassau County
Commission Expires March 23, 2023

STATE OF NEW YORK)

)ss.:

COUNTY OF NASSAU)

On the _____ day of _____ in the year 20__ 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 the 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

Appendix A

Detailed Scope of Services

The County requires Program Manager (PM) assistance in a number of areas as described below.

2.1 Disaster Recovery Program Management

The Contractor shall provide management and administrative support of grant activities and associated management activities as needed for federal and state programs, including, but not limited to the Federal Emergency Management Agency (FEMA) Public Assistance Program, FEMA Hazard Mitigation (404 and 406), New York State Governor's Office of Storm Recovery (GOSR), Army Corp of Engineers (ACOE), Community Development Block Grants – Disaster Recovery (CDBG-DR), New York State Department of Homeland Security and Emergency Services (DHSES), U.S. Department of Health and Human Services (HHS) Substance Abuse and Mental Health Services Administration (SAMHSA), Low-Income Home Energy Assistance Program (LIHEAP), Administration for Community Living, U.S. Department of Agriculture Supplemental Nutrition Assistance Program, U.S. Centers for Disease Control (CDC), and U.S. Department of Justice (DOJ) amongst other funding sources, to assist with finalizing reimbursement of all phases of disaster management in response to and recovery from the COVID-19 pandemic and/or any other events identified as part of a work task assignment. Assignments under this service are typically expected to be reimbursed by the grantor agency, or agencies funding the program. The Contractor is expected to adhere to all requirements of the funding agency or agencies in order to be approved and receive reimbursements, including reporting and tracking of compliance of minority utilization plan, participating in trainings and/or webinars etc. The first task order is expected to relate to the County's COVID-19 pandemic response and recovery.

2.1.1 FEMA Activities – The Contractor will advise and assist the County by providing experienced staff to identify all damages, prepare project scopes, and manage all disaster grant eligible projects from inception through project close-out. The Contractor will interface with FEMA and other federal and State agencies having legal jurisdiction with respect to grant funding policies and guidelines to ensure the County receives the maximum eligible reimbursement. With respect to the FEMA Public Assistance and Hazard Mitigation Programs, below is a sample of the administrative tasks the Contractor will be expected to perform by phase of work.

- Project Listing Development
 - Site Identification
 - Immediate Needs – Identification and Documentation
 - Data Collection and Dissemination
- Project Formulation
 - Site Visits, which depending on federal and/or State guidance may need to be virtually arranged
 - Project Description and Scope Development
 - Cost Estimation and Documentation
 - Project Worksheet Writing, Review and Final Approval
 - Evaluate and Document Special Considerations
 - Assemble and Support Alternate Site and Improved project requests in anticipation of

other funding

- Project Worksheet Processing
 - Collect and process additional documentation requests from FEMA and DHSES
 - Interface with FEMA and DHSES on project specific questions, as needed
 - Assist in the development of Alternate and/or Improved projects by providing justification, documentation and any additional activities needed to advance projects with FEMA and DHSES
- Project Worksheet Management and Closeout
 - Develop, request, transmit and process documents for project payment requests and project cost reconciliations
 - Monitor and review projects, and adjust, or estimate, any changes in costs in preparation for closeout or project worksheet versioning
 - Prepare responses to DHSES with respect to project worksheet reviews and document inspection, and closure document requests
 - Assemble and package documentation for project closeout requests
 - Maintain documents and financial records for final inspection as required by law.

2.1.2 Activities for Other Funding Agencies – The Contractor will advise and assist the County by providing experienced staff to perform the activities similar to those listed in 2.1.1 for any and all other disaster-related funding agencies. Such activities may include preparation of applications and the collection of documentation and supporting material necessary to advance such grant applications. Additionally, the Contractor will provide staff needed for MWBE and Section 3 compliance monitoring and reporting, and other monitoring, compliance and reporting activities as contemplated in disaster-related grant agreements the County may execute.

2.1.3 Meetings – The Contractor will schedule and conduct meetings with the County, consultants, funding agencies and other stakeholders, as frequently as necessary to plan and coordinate projects, discuss progress, and solve problems related to the Program. If meetings need to be conducted online, provide the appropriate webinar platform that supports the anticipated number of participants and dedicate the appropriate number of staff to monitor webinar participants. Prepare and distribute meeting notes and agendas. Prepare monthly reports addressing financial updates, project progress, schedule and critical issues categorized by project.

2.1.4 Financial Reporting – The Contractor will prepare and maintain financial records, correspondence and project related expenditure and reimbursement reports for submission and inspection by funding agencies and third-party auditors in accordance with grant agreement and federal and state reporting requirements.

2.2 Additional Services

Contractor may be required perform capital project management and/or grant management services related to emergency management, disaster response and recovery, and resiliency. In the event that these services become necessary under this Agreement, the County reserves the right to obtain these services at its sole discretion.

Appendix B Proposal

Proposed approach (attached as Appendix B of the RFP)

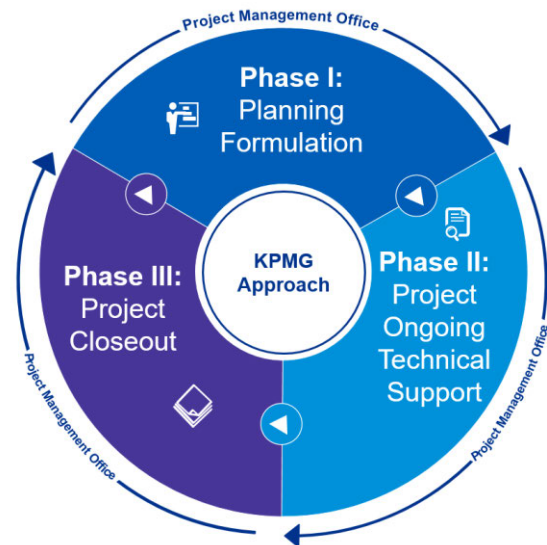


a) Understanding of the Service

KPMG has a strong understanding of the County's needs and the skills, experience, approach, and methodology that are required to assist the County achieve its goals and timelines. Based on our review of the RFP, we have proposed an engagement team that can provide all requested services.

2.1 Disaster Recovery Program Management

KPMG understands that the County is currently looking for a comprehensive FEMA PA grants management approach and has built this section to address the County's FEMA PA grants management needs for a sub-grantee. KPMG is excited to present our approach to providing comprehensive FEMA PA grants management advisory services relating to the New York COVID-19 Pandemic Major Disaster Declaration (DR-4480) for Nassau County. KPMG's approach is based on the end-to-end lifecycle of a project from project formulation to project closeout and the many activities and tasks in-between. We understand that the County will have a large number of projects in many different sizes and shapes that will require formulation, troubleshooting, and ultimately submission to the State and FEMA for reimbursement. We've worked with other FEMA sub-grantees to identify the potential risks that are inevitable with a large number of projects, such as inadequate backup documentation or incorrectly scoped project worksheets. Ultimately, we understand that the goal of the County is to maximize reimbursement in compliance with applicable FEMA PA and State regulations, and we are prepared to be a partner in achieving this goal.



Throughout our approach, we outline strategies to manage projects throughout their lifecycle by addressing the following key questions:

- Is the proper documentation and information in place?
- Are we accounting for available eligible costs to increase reimbursement?
- Are steps completed within the timeframe set forth by FEMA?

The activities and tasks to deliver this engagement will be coordinated and executed as part of KPMG's three-phased approach. The three phases are as follows:

- Phase I: Planning and Project Formulation
- Phase II: Project Worksheet Management
- Phase III: Project Closeout

The technical approach section details the three distinct phases, the activities involved in each phases, the risks and challenges that each phase presents, and KPMG's approach to effectively mitigate these risks and ultimately assist Nassau County with their reimbursement efforts.

2.2 Additional Services

We recognize that the County may require additional services surrounding the management of capital projects related to emergency management, disaster response and recovery, and resiliency work. Engaging an on-call vendor to provide these services in the event these are necessary will provide the

County the capacity to act quickly and effectively in response to emergencies. The current impacts of COVID-19 on the construction industry, especially noticeable in New York State, highlight the criticality of possessing the requisite resources and subject matter expertise to be able to effectively adjust construction operations to meet a variety of scenarios and circumstances. As construction begins to ramp back up in the State, projects will need to carefully navigate through broken supply chains, reduced productivity rates, and the extreme health risks posed by the virus. As in all times of disruption, projects now require robust oversight and monitoring more than ever to ensure that the County's needs are adequately addressed in a timely fashion within allowable budgetary constraints.

Our Construction Advisory practice's primary function is assisting construction project owners with meeting their project goals and objectives, including the provision of project management resources, risk management services, and ad-hoc support as necessary. Our team has significant experience providing disaster recovery and resiliency services in the tristate area, and we recognize that projects must be well-managed to fully capitalize on government-provided benefits and reimbursement funds. This expertise, in addition to the availability of our local, experienced resources, can help the County address any construction management issues that may unexpectedly arise and plan accordingly for the future.

While not specifically outlined in the County's RFP, we have also provided an approach related to a grant management system (GMS). KPMG has realized from its previous experience that a GMS can be incredibly beneficial to state and local clients in managing and tracking grant funding, as well as being able to decrease KPMG's and the client's level of effort by automating activities that would otherwise require a large amount of manual work. As such, KPMG has previously teamed with GrantCare to implement a GMS on disaster grants projects. While KPMG has not included rates or pricing in its cost proposal for a GMS since the County has not expressly requested this service, pricing can be shared at the County's request or as part of a task order. Generally, the GMS does not require substantial costs to implement and only requires a small maintenance fee on a monthly basis. The graphic below provides the highlights of GrantCare's GMA; a full description of this solution can be found in section 2.2 Additional Services.

About GrantCare



GrantCare is an innovative solution accelerator to manage grant-funded programs.

It provides an agile grant management solution for State and Local governments to manage all types of grant-funded programs in a predictable cost control system that is easily audited and manages workflow. Our communities require user-friendly systems that leverage today's technologies to minimize administrative costs and complexity, so more people receive the help they need.

Notify grantees of funding opportunities and accept applications

Workflows designed to automate and help manage the grant lifecycle

Keep track of project progress, budget/grant allocation and spending

Cloud-based solution accessible anytime, any where

b) Proposed Technical Approach

The Proposal shall include a brief description of the proposing Proposer's management and organizational approach. This should include the proposed effort for completing the work on schedule and the methods that the Proposer would use to coordinate its work with other consultants and sub-consultants whose work must interface or connect with work performed by the Proposer.

2.1.1 FEMA Activities

Phase I: Project Formulation



Kick-Off Meeting

KPMG will conduct a kick-off meeting to meet with the project sponsors, understand the County's current state and goals, and confirm the engagement scope. This meeting also serves as an introduction of the KPMG team, including KPMG and County representatives. As part of the kick-off meeting, KPMG and the County will also discuss the expected deliverables, and KPMG will send a deliverable expectation document that will document deliverable contents, completion criteria, and acceptance procedures following the meeting.

Fieldwork Preparation

Fieldwork preparation is an important step in the project formulation process as it provides an opportunity for the County to communicate any priority sites for immediate project formulation. Priority may be based on time-sensitive funding reimbursement needs or other criteria deemed important by the County. To help facilitate this discussion, KPMG will develop an inventory which will, at minimum, include the following data fields:

- Location of project sites
- Priority score of project site and project formulation
- Data collected from project sites to date
- Potential risks and mitigation measure related to the project site

Data Gathering

Upon finalizing the initial inventory with the County, KPMG will begin working with the County to outline a feasible method to conduct site visits for project formulation.

With the COVID-19 pandemic, KPMG understands that site visits may be conducted electronically. To that point, KPMG is equipped and ready for remote work and client delivery. KPMG will continue with project formulation by developed project descriptions and scopes of work whilst requesting pertinent information and documentation from the project site via a request for information (RFI). The requested

information and documentation will be provided to KPMG through the agreed upon channel, such as secure file transfer protocol (SFTP) website. KPMG will coordinate with the project sponsor and identified points of contact to obtain hard copies of pertinent documentation, if required. The KPMG team will organize documentation in accordance with agreed-upon practices with the County and will uphold the preferred County naming convention when managing all documentation. KPMG will submit requests for additional documentation either to the County, or directly to 3rd parties while including the appropriate County stakeholders.

Using the data gathered, the KPMG team will advise on potential eligibility of the County as a grantee and the fundability of its ongoing and planned response and recovery expenditures and activities relative to applicable federal and state guidelines. Based on the results, KPMG will be able to advise the County on potential funding sources and their requirements to assist the County in improving funding.

Access

To support ongoing grants management services for DR-4480, KPMG may request that access be provided to FEMA Grants Portal and other federal or state websites for informational purposes. If the County determines access is necessary, KPMG can monitor project status and the corresponding project phase, view uploaded documentation, and assist in monitoring ongoing comprehensive grants management items (e.g., time extensions, quarterly reports, offsets, payments). Uploading information into the FEMA portal or other federal and state websites will be the responsibility of the County. The KPMG team may also require additional access to the County's documentation storage systems as needed/requested by the County.

Project Formulation Guide and Project Validation Guide

KPMG will develop two documents as part of Phase I: Project Formulation – the Project Formulation Guide (PFG) and Project Validation Guide (PVG). The main objective of both the PFG and PVG is to streamline and document each process to assist with KPMG team onboarding, help increase accountability, and confirm the quality and consistency of work products. The PFG instructs users how to gather, review, and package documentation to submit projects to FEMA for its review. The PVG will serve as a detailed work plan for KPMG resources performing project validation. The PVG will also provide guidance on validation of contract costs including the detailed line item level cost validation as well as instructions for populating the contract and procurement checklist. We have used these two guides to great effect on other engagements and they have significantly increased efficiency and effectiveness of our work. More specifically, the PVG will walk reviewers through the process of validating costs incurred through review of cost's supporting documentation. Both the PFG and PVG will be provided to the County for its review and approval before being implemented. The following screenshot depicts an excerpt from the PVG – this excerpt introduces the Executive Dashboard Summary (EDS), which is used to capture summary information per project.

Executive Dashboard Summary (EDS)

Important Items to Note:

- Declaration Number – The declaration number, in the *General Project Information* section of the **EDS** tab, must be input for the functionality to work on both the **IPA** tab and the **RFI** tab.
- Request for Information (RFI) tracking – *Cost Validation Summary to Date* section on the **EDS** tab tracks the number of open RFI items by cost type.
- Highlighting the variance between the *Cost Summary Total Amount* and *PW Total Obligated Amount* by cost type– The *Cost Validation Summary to Date* section will highlight the amount listed in the *Cost Summary Total Amount* column red when the cost amount populated (from the related cost type testing tab) is different than the approved obligated amount.
- Prompt for guidance – The section at the bottom of the **EDS** tab labeled *Reviewed All Required Guidance* will prompt the user to review related procurement/validation guidance for cost types that require it.

Cost Validation Summary to Date												
Cost Type:	Cost Type Included in PW?	# of Sample Items	PW Total Obligated Amount	Cost Summary Total Amount*	Ref	KPMG Total Validated Amount	KPMG Total Ineligible Amount	KPMG Total Amount Validated Above the Claimed Amount	KPMG Total Project Overrun (Amounts to be Paid during Closeout)	Current RFI Questions Open	Current RFI Questions Closed	Current RFI Questions Partial
Force Account Labor (FAL)			\$ 500.00	\$ -100.00 (a)		\$ -	\$ -	\$ -	\$ -	0	0	0
Force Account Equipment (FAE)						\$ -	\$ -	\$ -	\$ -	3	0	0
Leased Equipment (LE)						\$ -	\$ -	\$ -	\$ -	0	0	0
Purchased Equipment (PE)						\$ -	\$ -	\$ -	\$ -	0	0	0
Force Account Materials (FAM)						\$ -	\$ -	\$ -	\$ -	0	0	0
Purchased Supplies and Materials (PSM)			\$ 2,000.00	\$ 2,000.00		\$ -	\$ -	\$ -	\$ -	0	0	0
Mutual Aid (MA)						\$ -	\$ -	\$ -	\$ -	0	0	0
DAC (PAAP or regular)						\$ -	\$ -	\$ -	\$ -	0	0	0
Purchased Services (PS)						\$ -	\$ -	\$ -	\$ -	0	0	0
Totals			\$ 2,500.00	\$ 3,000.00		\$ -	\$ -	\$ -	\$ -	3	0	0
Key Project Notes:			(a)	Obligated Amount was based on estimate								
			(b)	Please Explain Discrepancy here								
			(c)	Please Explain Discrepancy here								
Reviewed All Required Guidance				NO								
Review Procurement Policy-Purchased Supplies and Materials (PSM)												

*Insert reference formula to the calculated total for the cost type within the respective validation testing sheet

*Insert reference formula to the calculated total for the cost type within the respective validation testing sheet

In addition, KPMG will develop a Contract and Procurement Checklist (CPC). The CPC will help verify that the history of procurement for contracts related to work performed by vendors is appropriately documented and the relevant contractual documents are included with the project documentation submitted to FEMA. The CPC will prompt reviewers to verify that documents required by federal or state guidance were provided. KPMG will provide the CPC for review and approval by the County. As changes occur, KPMG will coordinate with the County to confirm that processes outlined within the PFG and the PVG are in line with the County's expectations.

Project Formulation Assistance

When assisting with the formulation of emergency protective measures (Category B) projects related to DR-4480, the KPMG team will help the County increase obligations as allowable by the Robert T. Stafford Disaster Relief and Emergency Assistance Act. The KPMG team will do so by compiling documentation from available sources, thoroughly reviewing documentation associated with project claims, and accounting for the related costs by the appropriate date ranges for each project. The KPMG team will also attempt to verify that costs are supported by documentation. A cost summary will be created for each project at the end of the compilation process. When developing cost summaries for project submission, we will also track ineligible amounts of project components. As part of the compilation process, the KPMG team may draft documentation requests using the Document Request List template. KPMG or a County representative will contact the appropriate parties to receive the necessary documentation. If the KPMG team contacts 3rd parties directly, the County's approval of the Document Request List will be required prior to outside contact. Further, the County manages which items from the KPMG Document Request List will be requested. If partial or insufficient responses are received from 3rd parties, these concerns will be raised with the County for instructions on how to handle each scenario. All responses, or lack thereof will be recorded on the applicable Document Request List.

As part of the project formulation, the KPMG team will obtain an understanding of applicable FEMA insurance policies and determine applicability of insurance claims for each project. The KPMG team will

identify and review relevant data and documents to support each potential insurance claim and determine completeness of documentation.

Based on insurance proceeds and other funding sources received (e.g., Coronavirus Aid, Relief, and Economic Security (CARES) Act funding), the KPMG team will adjust the project cost amounts to avoid duplication of benefits and document accordingly. On an ongoing basis, the KPMG team will collect and document relevant information/data points required to support the County with filing insurance claim payments and adjust costs as needed.

Once the PW has been drafted, the KPMG team will submit the PW to the County for its review. The KPMG team will discuss the PW with the County as needed and make updates at the County's discretion. Once finalized, the KPMG team will send the final PW to the County for a County representative to submit. Once approved by the County, the KPMG team will send the final PW for the County to submit.

Challenges, Risks, and KPMG's Risk Mitigation Measures

The following table outlines the risks that KPMG has observed related to project formulation on previous engagements as well as KPMG's risk mitigation measures to prevent the risks from becoming issues.

Challenge	Risk	KPMG's Risk Mitigation Measures
Applicants may not be able to readily identify eligible costs incurred	Applicants may not be maximizing their FEMA PA funding opportunities	KPMG works with applicants to identify costs within the applicant's respective accounting systems to proactively identify eligible costs incurred
Applicants may not submit or document information necessary for FEMA PA reimbursement	FEMA may deem the project costs ineligible without the adequate backup documentation to support the costs	KPMG develops supporting documentation guides to inform applicants on required documentation and will review documentation upfront to identify and close potential issues; when documentation is missing, KPMG will work with the applicant to locate the documentation or equivalent support for costs
Applicants may procure services or goods with ineligible procurement structures or terms	FEMA may deem the project costs ineligible if the services or good were procured in a manner not compliant with FEMA PA rules and regulations	KPMG proactively assists applicants in reviewing procurements and contracts to confirm required terms are included and required actions, such as cost estimation, are performed
Applicants may incorrectly scope out projects	FEMA may request a scope adjust to the project or deem the project costs ineligible if the costs incurred were related to a scope of work outside the scope of the project	KPMG reviews costs up front to identify eligible costs and the necessary supporting documentation to avoid scope adjustments or out of scope costs; based on the review, KPMG will create a cost summary to be leveraged for creating the PW; in drafting the PW, KPMG will confirm that the scope period covers when costs were expended and the scope covers the activities performed

Phase II: Project Ongoing Support



Tracking and Reporting on Project Status

Our team has familiarity with grant payment workflow processes; KPMG will track and report to the County on payment progression through the workflow process phases post request for reimbursement submission and County approvals as needed/requested.

Unsigned subgrant agreements and amendments may delay the release of FEMA PA funding. KPMG will closely monitor the Public Assistance Subgrant Agreement and Amendment queues in order to notify the delegate of pending subgrant agreement execution upon advancement.

Project Validation

KPMG has developed an all-encompassing Validation Workbook to perform and capture 100% validation of large project reimbursement requests for applicant, facility, cost and work eligibility, as well as duplication of benefits. KPMG understands the policies and regulatory requirements that govern cost estimating, project cost accounting, hazard mitigation, floodplain management, insurance, and environmental and historic preservation (EHP). KPMG works closely with applicants to obtain and review all necessary information to perform validation.

Assistance in Responding to Requests for Information from Public Assistance Entities

KPMG is experienced in delivering comprehensive FEMA PA grants management services. Our team members are proficient in the use of FEMA's Grants Portal. Simply put, we understand how to execute the FEMA PA reimbursement process from end-to-end. If needed, KPMG will submit requests for additional documentation either to the applicant, or directly to 3rd parties while including the appropriate applicant stakeholders but utilizing our Request for Information (RFI) template. KPMG may distribute RFIs as needed to applicants to request documentation or information needed in order to comply with program requirements. We strive to make project validation the least burdensome possible for the County and subrecipients. Therefore, we will review information uploaded into the Grants Portal and create an applicant-specific RFI to eliminate asking the applicant for the same information twice.

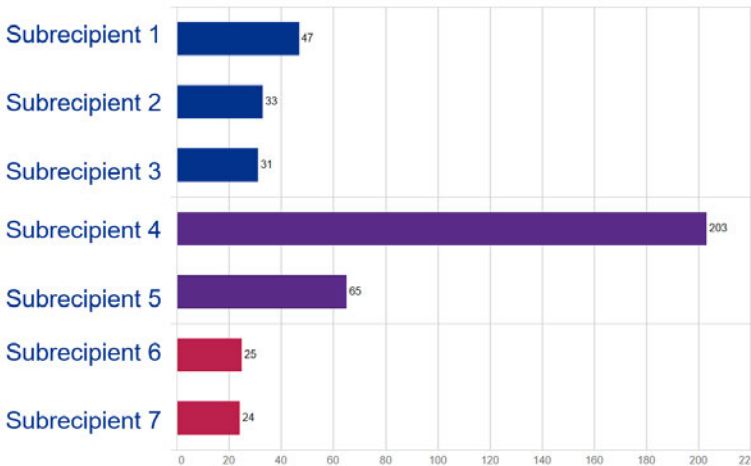
We will coordinate with the County and its shared-services participants to facilitate project worksheet formulation and respond to requests for information from public assistance entities. Our team will be here to collaborate to move along the review process towards obligation, through grantee review, support with appeals as necessary, and through closeout. All responses for requests for information will need to be reviewed and approved by the County.

Creating and Maintaining Quarterly Reporting of Outstanding Public Assistance Applications and Cash Management Reports

The KPMG team will work with the County to comply with state and federal reporting requirements such as SF 425 and FEMA's Quarterly Progress Report (QPR). KPMG provides team members who understand the FEMA PA workflow and are prepared to find efficiencies in day-to-day processes. This mindset allowed the team to cut down a QPR process from 100 to 8 labor hours to provide updates on over 3,600 FEMA project worksheets by developing formulas for FEMA's Region IV QPR workbooks that

are redeployed every quarter. From a post-award perspective, the grants management system will facilitate project worksheet expenditure tracking and if desired, can be integrated to interface with current systems. All QPRs will need to be reviewed and approved by the County. The following bar graph provides an example screenshot of a system generated report that depicts the number of pending projects per subrecipient.

Projects Pending by Subrecipient



Assisting with the Preparation of Time Extension Requests as Needed to FEMA, DHSES and Other Agencies so That Eligibility is not Forfeited

Per 44 Code of Federal Regulations (CFR) §206.204, requests for time extensions beyond the recipient's authority shall be submitted to the Regional Administrator and shall include the dates and provisions of all previous time extensions on the project; and a detailed justification for the delay and a projected completion date. The Regional Administrator reviews the request and makes a determination. Our team provides technical assistance, including conducting webinars and assistance in drafting time extensions to various Counties, Cities, and Private Non Profit organizations. All time extensions will need to be reviewed and approved by the County.

Assisting with the Submission of Claim Denial Appeals to Public Assistance Entities as Needed

Per 44 Code of Federal Regulations (CFR) §206.206, an eligible applicant, subrecipient, or recipient may appeal any determination previously made related to an application for or the provision of Federal assistance. This process is very structured and requires adherence to specific time limits, understanding how to navigate multiple levels of appeals, the ability to write technical correspondence and policy analyses. The KPMG team has experience in researching, analyzing, reviewing draft appeal responses within regulatory timelines, and providing technical assistance with existing procedural guidance governing project appeal adjudication. All claim denial appeals will need to be reviewed and approved by the County. The formal submission of claim denial appeals will be performed by an authorized County employee.

Payables

KPMG has processed thousands of payables on behalf of other state and local governments. Additionally, we have successfully leveraged automation to expeditiously process payables to applicants at unprecedented rates. This automation allows for the KPMG team to streamline the preparation of the required forms to process a PW payment. This automation is able to generate the documentation for any PW using data gathered from system extracts. Manual input of this data can be time consuming and the

automation workbook has been able to minimize the risk of misinformation and helps provide a consistent and efficient payables process. We have also implemented a structured quality control process to review for accuracy and completeness.

Challenges, Risks, and KPMG's Risk Mitigation Measures

The following table outlines the risks that KPMG has observed related to project ongoing support on previous engagements as well as KPMG's risk mitigation measures to prevent the risks from becoming issues.

Challenge	Risk	KPMG's Risk Mitigation Measures
Applicants may not be aware of the important of period of performance time extensions as well as the necessary requirements associated with submitting a time extension	FEMA may deobligate funds due to time extensions not being submitted	KPMG assists applicants with the development of quarterly reports to proactively track the time and effort associated with projects and identify any projects that require a time extensions
Applicants may not include key items, such as higher-than-anticipated repair costs, when they submit project worksheet appeals	FEMA may deobligate funds due to lack of information and documentation in an project worksheet appeals	KPMG assist applicants with the development of project worksheet appeals to confirm that necessary information and documentation is clearly outlined in the appeal

Phase III: Project Closeout



By utilizing a proactive approach for project closeout, KPMG is able to streamline the process allowing for a smooth transition from project validation to closeout. Our closeout team actively monitors the lifecycle of each PW, which has allowed our closeout team to initiate the closeout process as soon as reimbursement is processed. KPMG has experience formulating Final Inspection Reports and Final Reconciliation Reports for FEMA's approval, and gathering all supporting documentation needed to develop a closeout packet. We have developed extensive guidance and procedures, allowing for a rapid setup to the closeout process for large projects.

Prior to closeout, KPMG will conduct quality control review for all in scope projects. The quality control reviews will consist of reconciling project invoices to current payment summaries, reviewing and compiling any additional invoices that were not included in the original submission, and conducting detailed line item level reviews of all invoices to verify that all cost that appear to be eligible for reimbursement have been identified and submitted to FEMA and the State for review.

Additionally, KPMG will assist, as needed, with other aspects of the closeout process gathering requested documentation, packaging documentation for FEMA and State of New York review, and advising County project sponsors on potential revisions to the scope of work as needed/requested by the County. The County will be responsible for the formal submission of documentation to FEMA and the State of New York.

KPMG's project closeout process will be guided by our proven *Large Project Closeout Guidance*. This document includes 46 pages outlining the step-by-step process to closeout a large project for an applicant and certify that all work has been completed per 2 CFR § 200.343. In addition, this document includes appendices such as best practices and lessons learned that KPMG has compiled through our previous FEMA PA projects.

Project closeout will be organized into two categories – large projects and small projects. For the State of New York DR-4480, the large project threshold is \$131,100 and over; any project less than \$131,100 will be categorized as a small project. All work outputs will need to be reviewed and approved by the County.

Large Projects

KPMG has outlined the various steps of the project closeout process for large projects. KPMG will support the County through each step of the following process:

- Step 1: KPMG will support the County in the request to closeout a project in the original approved project with costs that have been validated and paid
- Step 2: KPMG will help the County prepare for their final inspection meeting with the State of New York to discuss any additional costs that were not claimed in the original project worksheets and/or any unanticipated insurance proceeds; as part of this preparation, KPMG will



help the County gather any additional documentation that the State of New York requests for the validation of costs prior to closeout

- Step 3: KPMG will review the line items from the final inspection report provided by the State of New York with the County and advise whether costs outlined in the report appear to be accurately captured and account for any overruns
- Step 4: KPMG will support the County in the final steps of project worksheet closeout, such as preparing documentation and responses to potential FEMA deobligations of funds and any subsequent appeals that the County would need to develop and submit

Small Projects

FEMA PA small projects are all closed out at the same time. This streamlined approach reduces the administrative burden of closing out multiple small project worksheets with relatively low costs. KPMG will assist the County with small projects closeout with the execution of the following steps:

- Step 1: KPMG will assist the County with the completion of their small project certification form and request to the State of New York to close out their small projects; the small project certification form may include the following fields: list of all small project worksheets, date work was completed, statement of when work was completed, and/or request for small project netting, as applicable; the County will be responsible for the formal submission of the small project certification form
- Step 2: KPMG will assist the County with their small projects netting, as necessary

FEMA obligates and reimburses small projects based on estimates rather than actual costs. In the event that the County incurs more costs than what was initially obligated and funded, KPMG will assist the County in their request for additional funding.

Challenges, Risks, and KPMG's Risk Mitigation Measures

The following table outlines the risks that KPMG has observed related to project closeout on previous engagements as well as KPMG's risk mitigation measures to prevent the risks from becoming issues.

Challenge	Risk	KPMG's Risk Mitigation Measures
For small and large projects, applicants may formulate a project worksheet and include work performed outside the period of performance	FEMA may deem the project costs ineligible, as the work performed was outside the period of performance	KPMG conducts due diligence in the review of project worksheets to understand if the date the work performed falls within period of performance
For large projects, applicants may not submit invoices for reimbursement under the false pretext that the costs are ineligible	Applicants may not be maximizing their FEMA PA funding opportunities	KPMG proactively reviews costs incurred by the applicant to understand if costs eligible for FEMA PA reimbursement are included in a project worksheet
For small projects, on the small project completion forms, applicants may document the date the project was obligated or the date the funds were received; however, applicant should document the date the work was performed	FEMA may deem the project costs ineligible, as the incorrect date entered on the small project completion form may be outside the period in performance	KPMG conducts due diligence in the review of small project completion form to understand if the date the work performed is entered and falls within period of performance

Challenge	Risk	KPMG's Risk Mitigation Measures
For small projects, applicants may request netting for one small project when they calculate that more costs were incurred than the obligated and funded amount	Applicants may have to duplicative work, as small projects netting should not be done on an individual project basis but across all small projects when they are all ready for closeout	KPMG hosts multiple seminars and working sessions with applicants to educate them on the most streamlined approach for small projects closeout, including a single small projects netting effort at the closeout of all small projects

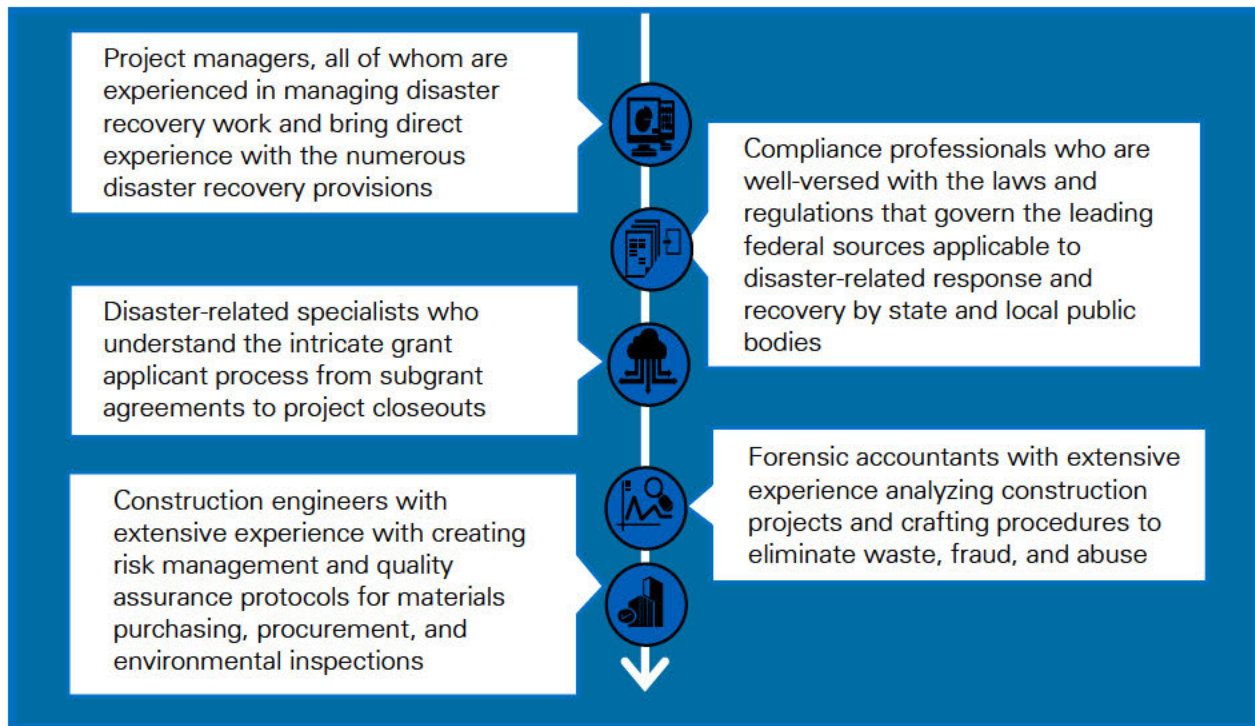
2.1.2 Activities for Other Funding Agencies

Activities for Other Funding Agencies

In the previous section, KPMG addressed FEMA PA activities. In this Section, KPMG will highlight its capabilities with other funding agencies. We will be bringing a team of professionals with experience with emergency and disaster grants management resources and processes that are directly applicable to other disaster-related funding agencies and programs, such as:



Specifically, KPMG offers extensive and relevant accounting, audit, public finance, forensics, procurement and purchasing, risk assessment, and program and project management experience relative to the use of public and private funding sources. The result is a multi-disciplinary team with the experience and training to shape innovative methodologies and approaches to assuring fiscal, regulatory, and community goalsetting integrity, which have stood up to local, state and federal regulatory bodies; along with being emulated by numerous jurisdictions. In particular, the KPMG team that will work with the County and its partners to shape effective policies, procedures, and operating protocols is comprised by:



In practical terms relevant to the needs and goals of the County, this experience includes crafting intergovernmental structures and operating, accounting, and regulatory procedures for multiple agencies to coordinate the use of the types of funding applicable to disaster-related recovery and response. In addition to our FEMA experience, KPMG has experience with the Hurricane Sandy Disaster Recovery Business Loan and Grant Recovery Program (HSBLGP) in New York City which was governed by Housing and Urban Development (HUD) regulations. KPMG has also assisted the New York State Governor's Office of Storm Recovery with Hurricane Sandy Community Development Block Grant – Disaster Recovery disbursement support as well as audits of CDBG-DR invoicing and procurement. Other key experience includes the Louisiana Road Home Program, the New York City Buy it Back Program, and the New Jersey Integrity Oversight and Monitoring.

KPMG is able to provide grant management services in various of categories of disaster recovery, including strategy and development, procurement and risk assessment, project oversight and monitoring (cost, schedule, quality), contract compliance, audit and cost recoveries, and antifraud oversight. KPMG's monitoring methodologies and approaches have been brought forth before a number of federal and state regulatory bodies. Using our qualified resources, the KPMG team will advise on potential eligibility of the County as a grantee and the fundability of its ongoing and planned response and recovery expenditures and activities relative to federal, state, and other public assistance. KPMG will be able to advise the County on potential funding sources and their requirements to assist the County in improving funding.

2.1.3 Meetings

Communications Plan

Our client feedback surveys call out the effectiveness of KPMG's communications and we believe that clear, directed communication is key. Nassau County will see us focus on managing expectations, clearly articulating questions and insights, and simplifying complex data and information.

KPMG will develop a Communications Plan (the Plan) to effectively manage the communication of information related to the ongoing task order(s). The objectives of the Plan include:

- Establishing points of contact for various information requests and reporting, as well as obtaining an understanding of which stakeholders to include on communications
- Establishing protocols for tracking the progress of the projects
- Encouraging the timely exchange of information
- Effectively communicating status including, but not limited to, status reports to the County
- Establishing a plan to track and monitor documentation requests from 3rd parties, including agreed-upon timelines for information receipt and outstanding information
- Helping ensure that stakeholders receive specific and relevant information about the project submissions, project process status changes, reimbursements, payments, and closeouts in a timely manner, if requested by the County

In addition, KPMG and the County can discuss how often in-person meetings or on-site work will be beneficial.

The elements of the Plan may change based on the task order or as the engagement progresses. KPMG will communicate pertinent changes to the milestones and/or communication plan.

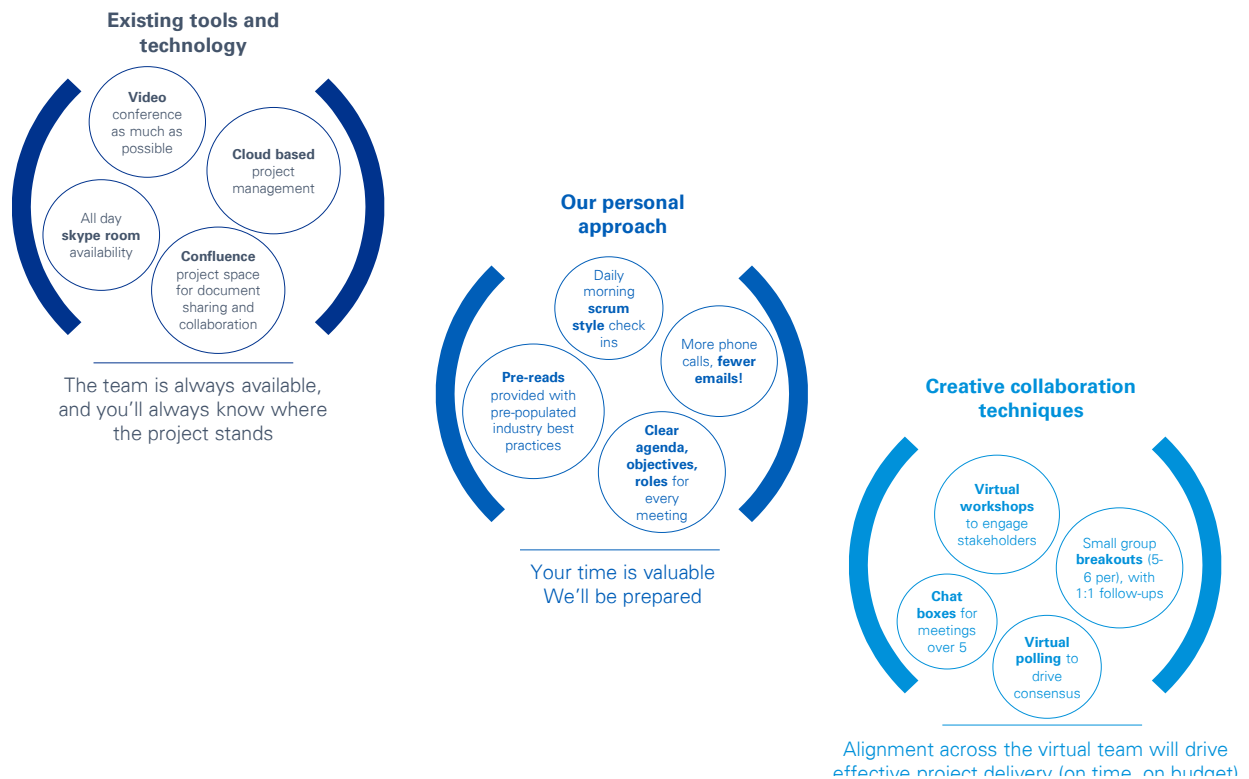
Status Reporting

During the kickoff meeting, KPMG and Nassau County will agree upon the frequency of the status reports and status meetings. KPMG recommends that, Nassau County and KPMG meet *at least* once per week to review the status report when the engagement begins. As the engagement progress, KPMG and Nassau County will discuss the potential of conducting the status meeting on a biweekly basis. KPMG will provide the weekly status reports in an agreed-upon format that, at minimum, will contain the following information:

- FEMA PA dashboard reporting including metrics for DR 4480 projects ready for submission to FEMA, number of cost summaries completed, projects validated, total amount validated per project, outstanding documentation requests, and estimated time until completion projects under review
- Burn rate including hours charged to date for each workstream and estimated hours to complete each workstream
- Timeline outlining the progress of each workstream measured against the agreed upon target dates of completion
- Risks and risk mitigation recommendations

Remote Working Capabilities

Right now, we live and work in a COVID-19 environment. KPMG is ready to deliver this engagement for Nassau County leverage when applicable remote working capabilities. KPMG has the technology capabilities, such as Microsoft Teams and Skype for Business, to conduct meetings and share information remotely. KPMG is prepared to use these platforms to conduct routine status calls, host training webinars, or review deliverables and other content with Nassau County. KPMG's remote work approach is flexible *and* productive. The following graphic outlines KPMG's approach to strong collaboration and productivity across a remote team.



KPMG will continue to engage in activities that we would have prior to the remote work environment. For example, after each client interaction (virtual or in-person), KPMG will leverage our templates to document and disseminate the following to Nassau County:

- Meeting transcript
- Outstanding questions to be addressed
- Action items for the County and KPMG
- Risks identified
- Next steps

2.1.4 Financial Reporting

Financial Reporting

As outlined in *Phase II: Project Worksheet Management*, KPMG will work with Nassau County to comply with state and federal reporting requirements such as SF 425 and FEMA's QPR. KPMG understands the importance of accurate quarterly reporting. Quarterly reports allow the grantor to plan and improve their reporting for budgetary requirements. KPMG will work with Nassau County to agree upon the information that will be captured in our quarterly reporting. KPMG has included the following information in quarterly reports previously issued to our clients:

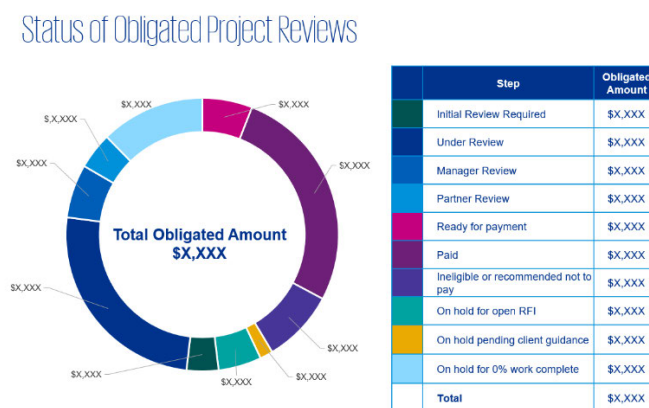
- Dollar amount obligated per project
- Dollar amount submitted for reimbursement per project
- Dollar amount reimbursed per project
- Dollar amount deems ineligible and eligible per project
- Dollar amount outstanding for reimbursement per project

KPMG has previously leveraged an automation tool to provide applicants custom quarterly report guidance leveraging applicant data. This allowed for the reports to be submitted more timely to the County, state, and FEMA. Our automation tool allows us to share project specific information in applicant-based emails rather than using a BCC mass email.

Some of the benefits our tool provides with respect to the quarterly reporting process are the following:

- Clearer applicant instructions
- More accurate reporting on the first submission
- Less occurrence of applicants erroneously overstating funds requested for payment in upcoming quarter
- Less applicants requiring walkthroughs on how to complete the quarterly report

KPMG can leverage this automation tool depending on how the County maintains its data. The following graphic provides a sample screenshot of how the automation tool can take large data amounts and generate a summary graphs and tables.



2.2 Additional Services

Capital Project Management Support

Our proposed team of experienced project management professionals have the requisite project management knowledge and expertise to assist in successfully administering and overseeing the County's emergency management, disaster recovery and resiliency and capital construction programs. To support the County with their capital project management needs, we will leverage our Construction Advisory practice, consisting of former construction managers, professional engineers, owners, architects, and contractors with extensive disaster recovery experience. In addition, KPMG is teaming with Cameron Engineering and Associates, a multidisciplinary planning and engineering firm based in Nassau County.

Leveraging our team's collective experience assisting clients with similar scopes of work, we can support the County in the following areas:

Planning & Administrative Support

Through a combination of an on-site presence and robust remote support, we will closely collaborate with relevant project stakeholders, including County administration and staff, third-party contractors and vendors, and end-users, to help ensure the program is effectively positioned for success from the project selection process through the final closeout of contractors. Specific assessment focus areas may include:

- The County's prioritized project selection list for inclusion in the capital plan. KPMG's Capital Project Prioritization framework and model leverages a five-step process to identify prioritization criteria, evaluate and analyze projects using MODA / MCDM techniques, compare weighted benefits against costs, and prepare a prioritized capital program;
- Pre-construction and planning documentation related to site logistics, environmental concerns, local permitting/zoning requirements, perceived public impact, and adherence to federal, state and local regulations;
- On-site presence and oversight pertaining to project progress, quality, and safety; and
- Project closeout, including assessing whether all contracted work has been completed and meets the specified level of quality, operations and maintenance manuals, warranty information, as-builts, and attic stock have been turned over to the County, and the proper training has been conducted by relevant contractors for the County's operations and maintenance staff.

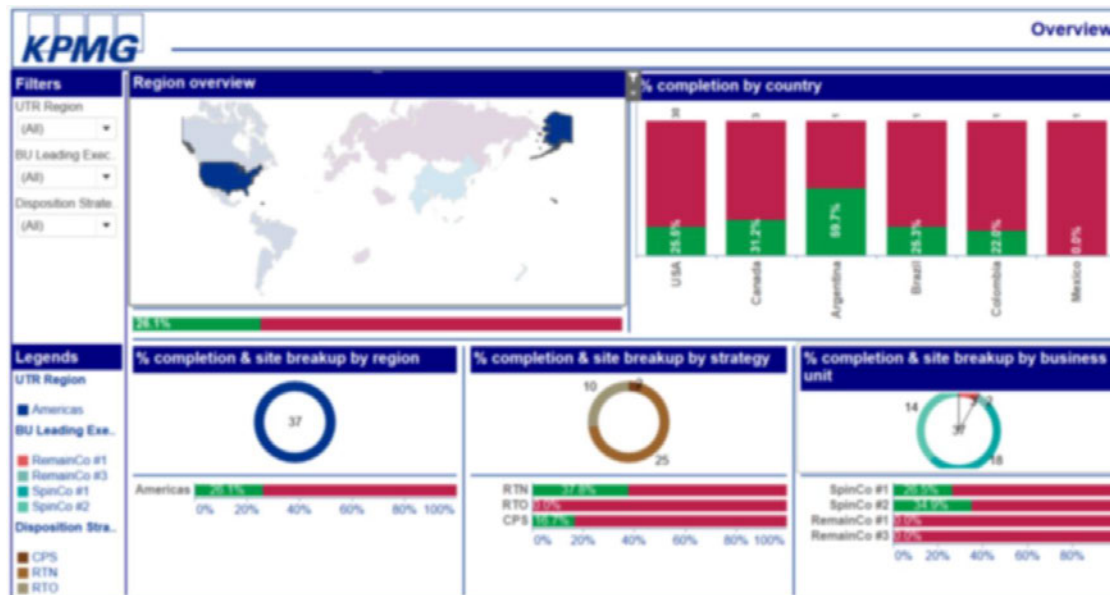
Financial Management & Cost Support

Our team will assist the County in preparing, executing, and monitoring a programmatic budget for the capital plan. We understand the scrutiny that disaster recovery work costs may face from various entities and will work with the County to assess whether costs are reasonable and being expended in an appropriate manner. As part of these services, we are able to assist the County in the following financial management capabilities:

- Drafting a cost management plan outlining how the program will establish a project budget and cost baseline, monitor and forecast the estimate at completion for the various projects, monitor cost risks, and report to various stakeholders as needed;

- Developing a baseline budget for each project and the overall program that leverages existing cost estimates and our own internal estimating expertise;
- Cost monitoring and reporting, including monthly updates to estimated costs at completion, the assessment of variances to the baseline budget, and the review of requested drawdowns to contingency funds; and
- Implementing data & analytics to create automated reporting dashboards and identify cost trends.

Figure 1 – Example Automated Reporting Dashboard

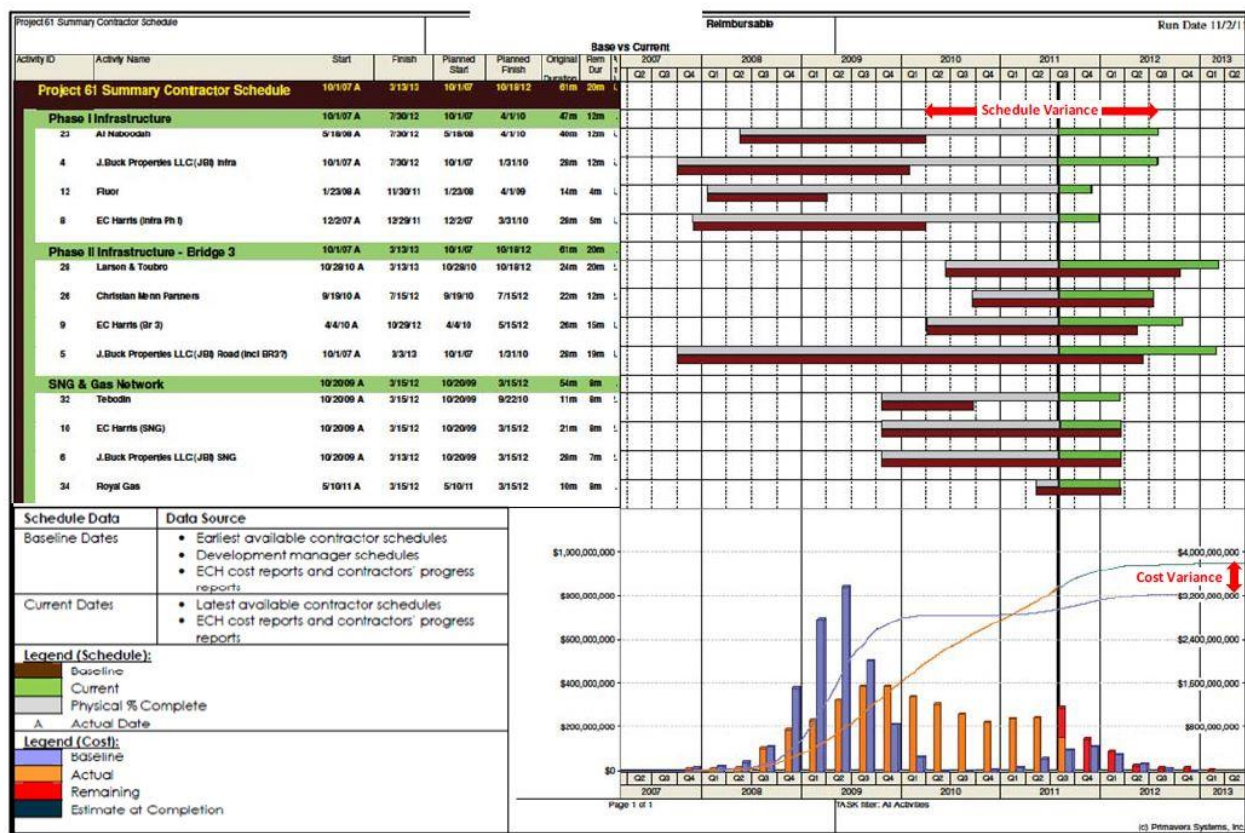


Scheduling Support

We will leverage our in-house construction scheduling specialists to assist the County in building and maintaining an Integrated Master Schedule that aligns with program's prioritized needs and budget. Specifically, we will focus on:

- Developing a baseline schedule that prioritizes the County's needs and contains clear, tangible milestones and interdependencies between required work activities;
- Monthly updates to the program and project schedules that captures recognized efficiencies and delays;
- Identifying potential acceleration or risk mitigation opportunities as they relate site work activities and associated risks.
- Employing schedule analytics through the use of Deltek Acumen Fuse to periodically assess contractor-provided schedules for completeness and proper scheduling practices, leveraging the Defense Contract Management Agency (DCMA) 14-point Assessment framework.

Figure 2 – Example Schedule Analytics



Procurement Support

Our team of experienced professionals will help administer and oversee the procurement of contractors and vendors, assessing whether bidders have an appropriate understanding of the scope and necessary qualifications to perform the work, as well as assessing whether proposed costs and schedules are reasonable and in line with the program requirements.

Grant Management Software (GMS)

While not specifically requested in the County's RFP scope of services, our proposal includes as a potential additional service the use of **GrantCare** as a leading GMS solution to enhance data collection, conduct analysis, and track documentation throughout the grant application and administration lifecycle. We believe that implementing a modern grants management and compliance software could result in significant time and cost savings for the County through increased automation and refocusing of manual claims unit efforts.

KPMG has developed and has deep practical experience in deploying proven technological capabilities to streamline federal grant pursuit, use, and monitoring such as automation, analytics and even artificial intelligence can drive improvements that will ultimately provide immense value in the validation process.

For this engagement with the County, the KPMG team would be ready to configure and deploy a grant management technology solution that provides the tools to decrease administrative time and accurately track expenditures.

Our proposed solution, **GrantCare**, is a web-based application built on Microsoft Dynamics 365, with security enabled at record-level, field-level, role-based, hierarchical, and across access points. The solution is already operating in Texas, Louisiana, New York and New Jersey to serve state and local government entities managing disaster recovery grants from FEMA, HUD, and state emergency response agencies.

GrantCare includes the following key functionality across the grant lifecycle:

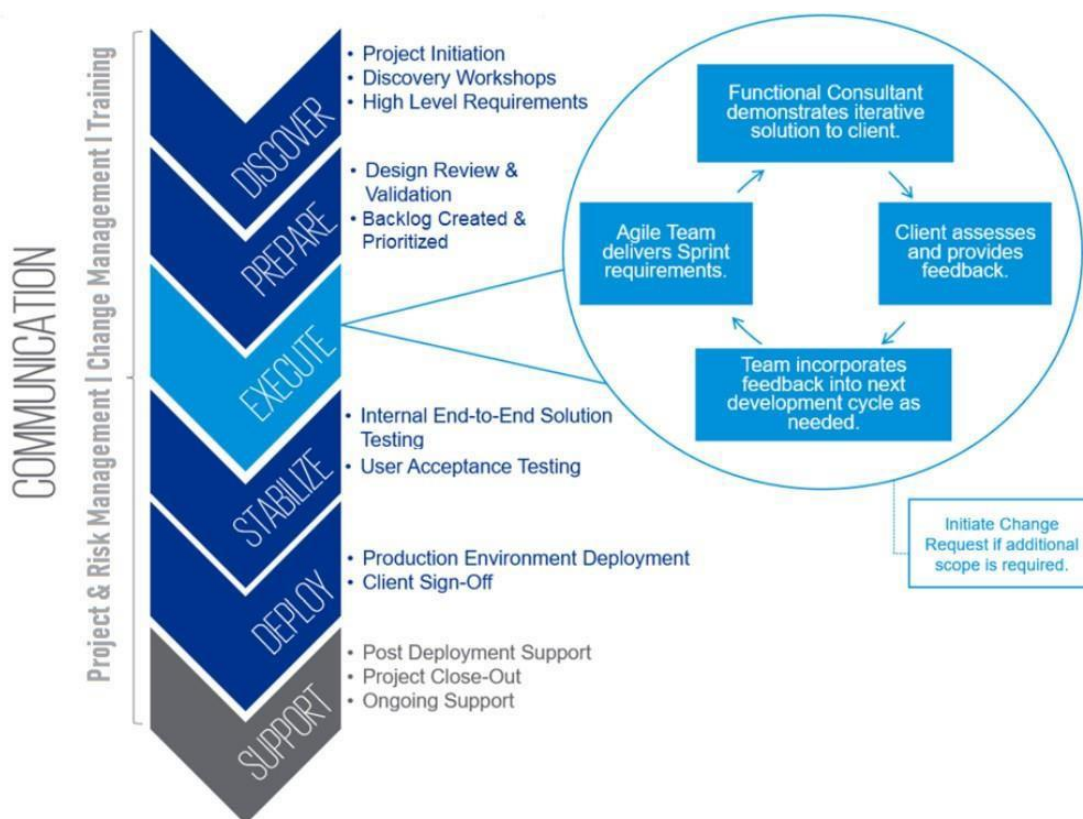


GrantCare was founded in Texas in 2018 by Shane Lucas and is the only firm in the United States to provide **a Microsoft Dynamics based software product** to manage the complete lifecycle of Community Development Block Grant – Disaster Recovery programs. Prior to starting GrantCare, Mr. Lucas was the Business Process Architect for New York City's Build It Back Program, at \$1.3 billion it is the largest CDBG-DR funded single-family housing program in U.S history. For the past decade, Shane Lucas has built software solutions supporting the management of more than \$4.8 billion in CDBG-DR programs in Texas, Louisiana, New Jersey and New York City. This experience managing disaster recovery programs, combined with the lessons learned from management of nearly \$5 Billion in CDBG-DR programs, are built into the GrantCare easy-to-use, configurable, and workflow- driven business process automation software solution.

Activities

As such, we can deploy and configure KPMG's Grant Management solution based on Microsoft Dynamics 365 and GrantCare.

Through years of experience, KPMG has created a comprehensive and lean methodology that helps with successful implementation and system adoption. An overview of our methodology and work flow is described in the following graphic and table.



The features of our proposed GMS that we believe could be beneficial to the County include:

- Document Management: configured to work with SharePoint a content management solution. SharePoint libraries are associated with each application and work processes. Documents are searchable from within SharePoint and can be directly uploaded
- Communication: an easy-to-configure workflow engine to send e-mails, texts and notifications so that the user does not lose valuable time looking for an update, and can focus on what requires their urgent attention
- Reports and dashboards for tracking grants and projects: Dashboards, web resources, customizable documents and spreadsheets ensure that case managers have the tools they need to stay on top of their applications and cases at all times. The Program Overview dashboard is a simple overview of expenses incurred, payment/disbursement stages across all programs managed
- Audit log for all actions: Every single action taken on an application is captured in our Audit History record. Audit History shows the original value, new value, date changed and user

responsible for the change. This audit history search feature enables authorized users to query the entire system, so if there ever is a concern raised about at a programmatic level we can quickly identify changes made across all applications. This allows management to quickly address minor issues before they become major problems

- Information protection and compliance: Understanding the risks associated with the misuse of Federal funds, GrantCare incorporates compliance-controls at each stage of the recovery process. The team is well acquainted with the CDBG-DR lifecycle and has system controls built to ensure all steps are brought to a logical conclusion in accordance with the Stafford Act and federal regulations

At the County's request, additional information can be shared related to GrantCare's solution. While KPMG has not included rates or pricing in its cost proposal for a GMS since the County has not expressly requested this service, pricing can be shared at the County's request or as part of a task order.

Activities to drive efficiency

The cornerstone for many of the successful projects we conduct is the use of strong project management techniques and the deployment of a dedicated leadership team that KPMG uses to effectively deliver our services. We find that adhering to project management protocols makes our service more efficient and effective and will help drive greater consistency.

Project management control and coordination

Our leadership team is responsible for our deployment strategy and delivery responsibilities. The key functions depicted are the cornerstones to KPMG achieving a well-delivered project.

Each workstream will have strict routines whereby KPMG leadership and workstream leads establish delivery timelines and budget and there is active tracking against these measures. In general, we will track progress and status through formal internal reporting at least weekly and communicate any potential timeline delays or budgetary concerns to our project sponsor as soon as possible. The KPMG team will have two deliverables for project management control and coordination, as follows:

- Communication Plan
- Weekly Status Reports

The following screenshot provides an excerpt from the Communication Plan; this excerpt covers the owners of certain types of communication and the recipients of the communication.

Communication plan

Communication of information relating to this review must be effectively managed. Accordingly, KPMG has developed a Communication Plan. The objectives of the Plan include:

- Tracking the progress of this engagement
- Encouraging the timely exchange of information
- Effectively communicating status
- Help ensure that stakeholders receive specific and relevant information about the project in a timely manner

Please note that elements of the Communication Plan may change as the engagement progresses. Any pertinent changes to the milestones and/or Communication Plan will be communicated through these channels.

Communication	Owner	Purpose / Location	Delivery Method	Distribution List
Project kickoff meeting	KPMG	<ul style="list-style-type: none">— Discuss engagement scope of work, timeline for completion, roles and responsibilities, and deliverables— The project kickoff meeting will be held at the client site	Verbal	<ul style="list-style-type: none">— Client— KPMG
Weekly status report and meeting	KPMG	<ul style="list-style-type: none">— Present information on engagement progress, issues, and next steps— The weekly status report will be discussed both remotely via conference call and at the client site	Verbal/Written	<ul style="list-style-type: none">— Client— KPMG
Project closure meeting	KPMG	<ul style="list-style-type: none">— Communicate the completion of engagement deliverables— Discuss future planning needs— The project closure meeting will be held at the client site	Verbal	<ul style="list-style-type: none">— Client— KPMG

The following eight steps outline KPMG's approach and philosophy for successful project management controls and coordination.

1 Communication – Even though it may seem obvious and expected for a vendor to communicate and manage expectations well, our client feedback surveys call out the effectiveness of KPMG's PMO support and we believe that clear, directed communication is key. We believe this is more than simply communication between KPMG and the County; this relates to communication amongst all parties and stakeholders, including KPMG, the County, KPMG subcontractors, other County vendors, and any other entities involved throughout the engagement. KPMG will leverage the Communication Plan to create communication channels and protocols with the aforementioned entities to reduce the risk of miscommunication, duplicative efforts, or time mismanagement. The County will see us focus on managing the expectations of these entities, clearly articulating questions and insights, and simplifying complex data and information.

2 Quality control – To support our commitment to quality, we will develop a quality control process on this engagement that will help provide a layer of risk-based evaluation in addition to the standard staff, management, and partner review and sign-off processes on work and deliverables. This process will be used to help ensure the quality of both KPMG and KPMG subcontractor delivery.

3 Training – Supplemental to the certifications and experience of our team, our rollout strategy places emphasis in relevant and specialized training for our resources on this engagement. We will provide detailed training to our team so all team members have a consistent understanding of applicable requirements as well as our engagement delivery procedures and methodologies.

4 Scheduling – KPMG is committed to having the right professionals available to work for County. With access to thousands of employees through our New York offices, and with KPMG's national Resource Management function on our side, we are able to fully commit team members to County that possess the skill sets and experience needed.

5 Conflicts management and independence – With intense scrutiny comes the need to be free of conflict. Where needed, we will utilize comprehensive procedures and a suite of technology tools so that the firm and applicable personnel are free of conflict. KPMG will use Sentinel, an automated conflict checking system, to vet and approve all assignments.

This process often identifies conflict issues within one day and seldom takes more than two or three business days to identify potential conflicts so they can be cleared or discussed with County, if needed. Rest assured that we will not accept a work assignment that may call into question our objectivity or our ability to work free of conflict.

6 Information protection – The protection of confidential information in any of its forms, electronic or paper, is an important aspect of conducting business in today's environment. Data loss and theft are becoming increasingly common, and the risks associated with using, modifying, destroying, and sharing confidential information are growing. KPMG has legal, regulatory, ethical, and professional obligations to protect confidential information and equally important are our client's expectations and requirements for protecting information. As such, KPMG will create an engagement specific Information Protection Plan for County.

7 Approach standardization –Successful delivery of similar engagements has armed us with an extensive inventory of functioning templates and industry leading practices, managed by the PMO, but scalable to each specific scope and subject matter. Through the use of County-approved templates for deliverables and major communication vehicles, KPMG is able to present a unified product to County through all phases of our work.

8 Contracting, and subcontractor management – Our project management team’s contracting and billing function is responsible for managing critical aspects of our engagement including contracting. Upon award of task orders throughout the life of the engagement, our team will oversee communication and management of drafting/finalizing any contract-related matters. With support from our Office of General Counsel and Risk Management teams, we are committed to resolving any contractual related matters timely. KPMG’s project management team will also be responsible for management of its subcontractors, including activities such as resourcing, scheduling, coordination, quality control, and performance assessment.

Reporting and deliverables

KPMG is committed to proactive reporting to help the County understand and measure project progress throughout the engagement lifecycle. It is KPMG’s goal to develop meaningful milestones to gauge project compilation and validation progress prior to FEMA submission that will also assist the project sponsor in providing meaningful reports to key stakeholders. The following paragraphs outline KPMG’s reporting and deliverables throughout the engagement. Items that are bolded indicated a KPMG deliverable.

KPMG will provide weekly status reporting in an agreed-upon format that may contain dashboard reporting including metrics for DR 4480 projects ready for submission to FEMA, number of cost summaries completed, projects validated, total amount validated per project, outstanding documentation requests, and estimated time until completion projects under review. In addition to the weekly status reporting, KPMG will provide the County with a communication plan outlining agreed-upon communication protocols.

As part of the project formulation process, KPMG will be assisting in developing cost summaries for contract services rendered. Cost summaries will include reconciled line item level detail with the appropriate supporting documentation, the costs associated with each activity or item, and any additional information deemed necessary to support the claim for reimbursement. Post validation, if applicable, KPMG will provide a report logging ineligible activities, the quantity or amount of work performed, the associated vendor, and the dollar amounts flagged as ineligible for FEMA public assistance.

As document requests are closed, a Contract and Procurement Checklist will be provided for the groupings of on system and off system projects. For example, a Contract and Procurement Checklist will be produced for the County when the contract and procurement documents have been identified for all scale periods. Additionally, a Contract and Procurement Checklist will be provided to the County for each Category B and Z project that KPMG assists the County with validating.

After the Data Validation team has completed its validation, the Validation Results, including documentation identified as missing, will be provided to the County for review. The KPMG team will @provide quarterly reports of outstanding public assistance applications and cash management reports as captured in the CMS.

During project closeout, KPMG will provide its quality control report and documentation package to support the claimed amounts. KPMG is also equipped to provide lessons learned as requested throughout the lifecycle of the engagement housing best practices and suggestions for process optimization.

The following table summarizes KPMG's deliverables and their respective phases.

Phase	Deliverables
Activities to drive efficiencies	Weekly status report Communication plan
Phase I: Project formulation	Cost summaries Contract and procurement checklist Validation results Post validation report
Phase II: Project ongoing support	Quarterly reporting including outstanding PA applications and cash management reports
Phase III: Project closeout	Quality control report Lessons learned

Appendix C Fee Schedule

POSITION	HOURLY RATE
Program Manager	\$ 250
Deputy Program Manager	\$ 230
Project Coordinator	\$ 115
Administrative Assistance	\$ 74
Senior Advisor	\$ 245
Engineer Licensed	\$ 196
Engineer	\$ 161
Project Managers	\$ 182
Geographic Information System Specialist	\$ 200
Financial Lead	\$ 230
Database Managers	\$ 148
Construction Managers	\$ 179
Floodplain Subject Matter Expert	\$ 184

- A. The hourly rate per position shall be inclusive of all costs including but not limited to insurance, profit, overhead and all related travel expenses.
- B. Certain Task Orders assigned under this Agreement may be requested to be completed on a lump sum basis and paid upon a percentage complete, subject to the prior approval and establishment of a schedule by the Department.

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 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 Managing Director of the Contractor is:

May Boucherak (Name)

345 Park Avenue New York, NY 10154-0102 (Address)

(212) 954 - 6422 (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.

8/10/2020

Dated



Signature of Managing Director

May Boucherak

Name of Managing Director

Sworn to before me this

10th day of August, 2020.

Notary Public

DEBBIE PETERKOFKY
NOTARY PUBLIC, STATE OF NEW YORK
No. 01PE4883959
Qualified in Nassau County
Commission Expires March 23, 2023



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
7/28/20

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 have ADDITIONAL INSURED provisions or 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. 20 CHURCH STREET, 8TH FLOOR HARTFORD, CT 06103		CONTACT NAME PHONE (A/C, No, Ext) FAX (A/C, No) E-MAIL ADDRESS	
CN102618341-DNU-DNU-19-20		INSURER(S) AFFORDING COVERAGE	
INSURED KPMG LLP Three Chestnut Ridge Road Montvale, NJ 07465		NAIC #	
		INSURER A Hartford Fire Insurance Co 19682	
		INSURER B Hartford Underwriters Insurance Company 30104	
		INSURER C American Guarantee and Liability Insurance Company 26247	
		INSURER D Trumbull Insurance Company 27120	
		INSURER E Zurich American Ins. Co 16535	
		INSURER F Twin City Fire Insurance Company 29459	

COVERAGES

CERTIFICATE NUMBER: 20511U

REVISION

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
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE L MIT APPL ES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			02C R22015	10/01/2019	10/01/2020	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 \$ 5,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY			02 AB R22010 (AOS)	10/01/2019	10/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			02 AB R22011 (HI)	10/01/2019	10/01/2020	BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED RETENTION \$	<input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE		AUC9304907-17	10/01/2019	10/01/2020	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCR PTION OF OPERATIONS below	Y / N <input checked="" type="checkbox"/> Y	N / A	02 WN R22016 (AOS) 02 WBR R22017 (WI)	10/01/2019 10/01/2019	10/01/2020 10/01/2020	<input checked="" type="checkbox"/> PER STATUTE E.L. EACH ACC DENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
F					KPMG	Pleas	KPMG LLP

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

Work Comp - Partners Excluded except in the state of California

Nassau County, only as required by written contract with the insured, is included as additional insured under the commercial general and umbrella liability policies.

CERTIFICATE HOLDERNassau County Office of Emergency Management
510 Grumman Road West
Bethpage, NY 11714**CANCELLATION**

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.

Craig A. Parrow

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SUMMARY OF INSURANCE

We hereby confirm that the following described insurance is in force as at the date hereof:

Type of Insurance:	Professional Indemnity Insurance
Name of Assured:	KPMG LLP (USA)
Policy No:	FIP0008207 15
Insurer:	North American Capacity Insurance Company
Period:	12.01 a.m. June 1, 2020 to 12.01 a.m. June 1, 2021
Limit:	USD 1,000,000 (per claim) USD 1,000,000 (annual aggregate)
Geographical Limitation:	Worldwide Coverage

It is the Insurance Policy between the Assured and the Insurer that establishes the terms, conditions and exclusions of the insurance. The limit shown is as requested. A deductible may apply as per Insurance Policy terms and conditions. This document is issued as a matter of information only. It does not amend, extend or otherwise alter any of the coverage terms, conditions or exclusions of the Insurance Policy, nor does it confer any rights upon the person or organization to whom it is issued. Any amendment, change or extension of the Insurance Policy can only be effected by specific endorsement attached thereto.

The Insurance Policy is written on a claims made basis and, pursuant to the terms and conditions of the Insurance Policy, there is a per claim limit and an annual aggregate limit. The annual aggregate limit may be eroded by losses from more than one claim.

For the avoidance of doubt, this document is issued by us at the request of the Assured and not as agent for the Insurer.

To: Nassau County Office of Emergency Management
510 Grumman Road West
Bethpage, NY 11714

Dated: July 28, 2020

Signed: *Aon Risk Services Northeast, Inc.*



CERTIFICATE OF NYS WORKERS' COMPENSATION INSURANCE COVERAGE

1a. Legal Name & Address of Insured (use street address only) KPMG, LLP Three Chestnut Ridge Road Montvale, NJ 07645 <i>Work Location of Insured (Only required if coverage is specifically limited to certain locations in New York State, i.e., a Wrap-Up Policy)</i>	1b. Business Telephone Number of Insured 201-307-7962 1c. NYS Unemployment Insurance Employer Registration Number of Insured 1d. Federal Employer Identification Number of Insured or Social Security Number 13-5562507
2. Name and Address of Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder) Nassau County Office of Emergency Management 510 Grumman Road West Bethpage, NY 11714	3a. Name of Insurance Carrier Hartford Insurance Company of the Midwest 3b. Policy Number of Entity Listed in Box "1a" 10 WN R22016 3c. Policy effective period <div style="text-align: center;"> <u>10/01/2019</u> to <u>10/01/2020</u> </div> 3d. The Proprietor, Partners or Executive Officers are <input type="checkbox"/> included. (Only check box if all partners/officers included) <input checked="" type="checkbox"/> all excluded or certain partners/officers excluded.

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

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

This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policy listed, nor does it confer any rights or responsibilities beyond those contained in the referenced policy.

This certificate may be used as evidence of a Workers' Compensation contract of insurance only while the underlying policy is in effect.

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

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

Approved by: Diane Gority
(Print name of authorized representative or licensed agent of insurance carrier)

Approved by: *Diane Gority* 7/29/2020
(Signature) (Date)

Title: Account Manager

Telephone Number of authorized representative or licensed agent of insurance carrier: 860-547-5099

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

Workers' Compensation Law

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

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