



Certified: --

**E-14-23**

Filed with the Clerk of the  
Nassau County Legislature  
January 25, 2023 9:36AM

**NIFS ID: CLCO22000009**

Capital:

Contract ID #: CQCO19000003

NIFS Entry Date: 01/03/2023

**Department: Comptroller**

Service: ACFR Preparation

Term: from 01/01/2023 to 12/31/2023

Contract Delayed: X

Slip Type: Amendment		
CRP:		
Time Extension:		
Addl. Funds:		
Blanket Resolution:		
Revenue:	Federal Aid:	State Aid:
Vendor Submitted an Unsolicited Solicitation:		

1) Mandated Program:	<b>No</b>
2) Comptroller Approval Form Attached:	<b>Yes</b>
3) CSEA Agmt. & 32 Compliance Attached:	<b>No</b>
4) Significant Adverse Information Identified? (if yes, attach memo):	<b>No</b>
5) Insurance Required:	<b>Yes</b>

<b>Vendor/Municipality Info:</b>	
Name: <b>The Bonadio Group</b> DBA: <b>The Bonadio Group</b>	ID#: <b>161131146</b>
Main Address: <b>488 Madison Avenue 23rd Floor</b> <b>New York, NY 10022</b> Contract Specific Address: <b>240 Old Country Rd, Mineola, NY 11501</b>	
Main Contact: <b>Timothy Doyle</b> Contract Specific Contact: <b>Elizabeth Hill</b>	
Main Phone: <b>(212) 600-2854</b> Contract Specific Phone: <b>(516) 571-1129</b>	

<b>Department:</b>
Contact Name: <b>Charlie Casolaro</b>
Address: <b>240 Old Country Rd, Mineola, NY 11501</b>
Phone: <b>(516) 571-3249</b>
Email: <b>abamgboyel1@nassaucountyny.gov, ccasolaro@nassaucou ntyny.gov</b>

## Contract Summary

**Purpose:** This is an Amendment to the existing contract. The services to be provided by Bonadio under this Agreement consist of assisting the Comptroller's office in the preparation of the County's Annual Comprehensive Financial Reports ("ACFR"), which is the mandated report of the County's financial statements. The increase in funding is necessary because of the County's difficulty in getting the necessary financial information to Bonadio which has caused Bonadio to incur additional time and risk in completing the reporting. However, the County requires their assistance in the complex and time-consuming process of preparing the ACFR due to resource limitations within the Department and increasingly complex government accounting standards.

**Method of Procurement:** RFP

**Procurement History:** The Comptroller's Office issued a Request for Proposals. After a lengthy evaluation process, including

presentations and Best and Final Offers from selected proposers, the evaluation committee selected the proposal submitted by The Bonadio Group which demonstrated its vast array of knowledge with respect to government accounting.

**Description of General Provisions:** Prepare and print the County's fiscal year 2022 ACFR in accordance with Generally Accepted Accounting Principles (GAAP); prepare all ACFR drafts and final financial exhibits; meet with the outside auditors and County representatives to discuss the details of required reporting; work with the County to ensure that all blended and discretely presented component units are appropriately identified and included in the ACFR; and ensure that all applicable current and future GASB pronouncements are reflected in the ACFR.

**Impact on Funding / Price Analysis:** \$98,250.00 for the services in connection with the 2022 ACFR.

**Change in Contract from Prior Procurement:** N/A

**Recommendation:** Highly recommend Approval as Submitted

## Advisement Information

Fund	Control	Resp. Center	Object	Index Code	Sub Object	Budget Code	Line	Amount
GEN	10	1200	DE	COGEN1200	DE503	COGEN1200 DE503	04	\$98,250.00
						TOTAL	\$98,250.00	

Additional Info	
Blanket Encumbrance	
Transaction	
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	\$98,250.00
Federal	\$0.00
State	\$0.00
Capital	\$0.00
Other	\$0.00
Total	\$98,250.00

## Routing Slip

Department			
NIFS Entry	Adenike Bamgboye	01/04/2023 04:33PM	Approved
NIFS Final Approval	Jeff Schoen	01/05/2023 02:01PM	Approved
Final Approval	Jeff Schoen	01/05/2023 02:01PM	Approved
County Attorney			
Approval as to Form	Thomas Montefinise	01/05/2023 02:49PM	Approved
RE & Insurance Verification	Andrew Amato	01/05/2023 02:28PM	Approved
NIFS Approval	Mary Nori	01/05/2023 02:53PM	Approved
Final Approval	Mary Nori	01/05/2023 02:53PM	Approved
OMB			
NIFS Approval	Nadiya Gumieniak	01/05/2023 02:05PM	Approved
NIFA Approval	Irfan Qureshi	01/05/2023 02:29PM	Approved
Final Approval	Irfan Qureshi	01/05/2023 02:29PM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Andrew Levey	01/05/2023 03:07PM	Approved
DCE Compliance Approval	Robert Cleary	01/20/2023 04:25PM	Approved
Vertical DCE Approval	Arthur Walsh	01/24/2023 12:06PM	Approved
Final Approval	Arthur Walsh	01/24/2023 12:06PM	Approved
Legislative Affairs Review			
Final Approval	Christopher Leimone	01/24/2023 03:59PM	Approved
Legislature			
Final Approval			In Progress
Comptroller			
Claims Approval			Pending
Legal Approval			Pending

Accounting / NIFS Approval			Pending
Deputy Approval			Pending
Final Approval			Pending
<b>NIFA</b>			
NIFA Approval			Pending

RULES RESOLUTION NO. - 2023

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

WHEREAS, the County negotiated the amendment to the personal services agreement with Bonadio & Co. LLP to, *inter alia*, assist in the preparation of the County's Annual Comprehensive Financial Reports and perform other related services, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the said amendment to the personal services agreement with Bonadio & Co. LLP.

## **AMENDMENT NO. 1**

This **AMENDMENT** Number 1. (this "Amendment"), between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting on behalf of the Office of the Nassau County Comptroller (the "Comptroller" or the "Office" ) having its principal office at 240 Old Country Road, Mineola, New York 11501 and (ii) Bonadio & Co. LLP, a New York limited liability partnership commonly known as The Bonadio Group, having an office at 1040 Avenue of the Americas, 3<sup>rd</sup> Floor, New York, New York 10018 (the "Contractor").

### **WITNESSETH:**

**WHEREAS**, County and Contractor are the parties to that certain contract identified as number CQCO19000003 between the County and the Contractor, executed on behalf of the County on December 18, 2019 (the "Original Agreement"); and

**WHEREAS**, payment from County to Contractor for Contractor's services is contemplated in Section 3 of the Original Agreement (the "Payment"); and

**WHEREAS**, the term of the Original Agreement was from County's fiscal year ending December 31, 2019, to County's fiscal year ending December 31, 2021, with an option to extend the Original Agreement for up to two (2) additional audit years, with each extension covering the period from the commencement through completion of services for each respective fiscal year through County's fiscal year ending December 31, 2023 with any such extensions at the sole discretion of the Office, unless sooner terminated in accordance with the provisions of the Original Agreement; and

**WHEREAS**, the Original Agreement states in part: "(a) Except as otherwise provided in Section 3(A)(I) and Section 3(A)(III) hereof the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services under this Agreement, including during any extensions of the Agreement, as provided above, shall be subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

the Payment in Section 3(a) in the original Agreement the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services under the Original Agreement, including during any extensions of the Original Agreement, as provided above, shall be subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

Fiscal Year	Fee
2019	\$67,300
2020	\$67,575
2021	\$67,575
2022	\$67,575, if renewal option exercised
2023	\$67,575, if renewal option exercised"

**WHEREAS**, the Payment in Section 3(A)III in the Original Agreement provides that if there is a change: (i) in the scope of Services or any agreed upon additional audit-related services to be provided under this Agreement, or (ii) in any circumstances with respect to this Agreement (or any attachments hereto) ("Additional Service"), the parties shall negotiate in good faith to make an equitable adjustment to the rates set forth in Section 3 and the maximum amounts set forth in Section 3(A) and incorporate said adjustments into the written contract; and

**WHEREAS**, the County and the Contractor desire to amend the Original Agreement and provide for such amended payment section, as set forth below.

**NOW, THEREFORE**, in consideration of the premises and mutual covenants contained in this Amendment, the parties agree that:

1. Section 3(A) of the Original Agreement is hereby deleted in its entirety and replaced with the following to reflect the maximum amount to be paid for such additional services::

"Fiscal Year	Fee
2019	\$67,300
2020	\$67,575
2021	\$67,575
2022	\$98,250, if renewal option exercised
2023	\$100,215, if renewal option exercised"

2. Section 3(A)I of the Original Agreement is deleted in its entirety and replaced with the following: "The parties acknowledge that the maximum annual amount of compensation for the Services rendered by the Contractor during the term of this Agreement shall not exceed the amounts listed above and as set forth in Section 3(a)III below (additional services), unless this Agreement is amended to include additional funds for continuation of Services."
3. Section 3(A)IIIb of the Original Agreement is deleted in its entirety and replaced with the following: "Any additional services requested by the County and agreed to by the Contractor pursuant to this Agreement shall be billed at the following rates:

Title	Hourly Rate
Partner	\$370
Principal	\$270
Manager	\$195
Senior	\$170
Staff	\$140"

4. All other the terms and conditions of the Original Agreement not expressly amended by this Amendment shall remain in full force and effect and govern the relationship of the parties for the term of the Original Agreement as amended hereby. Any capitalized terms used but not otherwise defined herein shall be given the definition ascribed to such term in the Original Agreement.

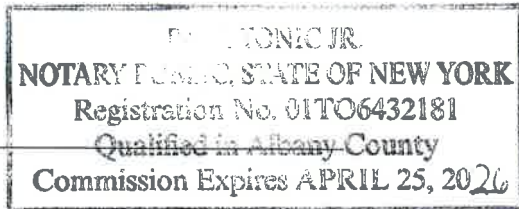
Notary Public

STATE OF NEW YORK)

)ss.:

COUNTY OF ALBANY)

On the 22<sup>nd</sup> day of November in the year 2022 before me personally came Timothy J Doyle to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Albany; that he or she is 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.



A handwritten signature in blue ink, appearing to be "R. J. Doyle", written over a horizontal line.

Notary Public



## Nassau County Interim Finance Authority

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

**1. Vendor: The Bonadio Group**

**2. Amount requiring NIFA approval: \$98,250.00**

**Amount to be encumbered: \$98,250.00**

Slip Type: Amendment

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

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

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

**3. Contract Term: 01/01/2023 to 12/31/2023**

Has work or services on this contract commenced? Yes

If yes, please explain: This is a continuation of existing services to assist the county in preparing its annual financial reports.

**4. Funding Source:**

General Fund (GEN)	X	Grant Fund (GRT)
Capital Improvement Fund (CAP)		Other
Federal %	0	
State %	0	
County %	100	

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

If not, will it require a future borrowing? No

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:**

This is an Amendment to the existing contract. The services to be provided by Bonadio under this Agreement consist of assisting the Comptroller's office in the preparation of the County's Annual Comprehensive Financial Reports ("ACFR"), which is the mandated report of the County's financial statements. The increase in funding is necessary because of the County's difficulty in getting the necessary financial information to Bonadio which has caused Bonadio to incur additional time and risk in completing the reporting. However, the County requires their assistance in the complex and time-consuming process of preparing the ACFR due to resource limitations within the Department and increasingly complex government accounting standards.

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

Nassau County Attorney as to form Yes

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	Posting Date	Amount Added in Prior 12 Months
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## 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

01/05/2023

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**Authenticated User**

**Date**

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## 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.

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**Authenticated User**

**Date**

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## NIFA

Amount being approved by NIFA:

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

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**Authenticated User**

**Date**

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**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.**

Elaine Phillips  
Comptroller



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

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

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

CONTRACTOR NAME: The Bonadio Group

CONTRACTOR ADDRESS: 488 Madison Ave, 23rd Fl, New York, NY 10022

FEDERAL TAX ID #: 161131146

**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 8, 2019 [date]. Potential proposers were made aware of the availability of the RFP by advertisement in Newsday, NYS Contract Reporter [newspaper], posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on May 17, 2019 [date]. Four (4) [state #] proposals were received and evaluated. The evaluation committee consisted of: five employees from the Comptroller's Office, four of whom were voting members. The proposals were scored and ranked. As a result of the scoring and ranking, The Bonadio Group, the highest-ranking proposer, was selected.

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

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

The contract was originally executed by Nassau County on December 18, 2019 [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 an RFP with four proposals was evaluated. This amendment is to exercise first renewal option for year 4 services pursuant to the updated pricing in the signed amendment agreement dated November 22, 2022.

[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

1/24/23  
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?

Bruce Blakeman Campaign County Executive January 2022 \$1,000 Blakeman Golf Tournament April 2022 \$1,500

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

Michael Collins [MCOLLINS@BONADIO.COM]

Dated: 01/20/2023 02:44:04 pm

Vendor: Bonadio & Co., LLP

Title: Manager



# COUNTY OF NASSAU

## LOBBYIST REGISTRATION AND DISCLOSURE FORM

1. Name, address and telephone number of lobbyist(s)/lobbying organization. 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.

N/A

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

N/A
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3. Name, address and telephone number of client(s) by whom, or on whose behalf, the lobbyist is retained, employed or designated:

N/A

4. Describe lobbying activity conducted, or to be conducted , in Nassau County, and identify client(s) for each activity listed. **See page 4 for a complete description of lobbying activities.**

N/A

5. The name of persons, organizations or governmental entities before whom the lobbyist expects to lobby:

N/A

6. If such lobbyist is retained or employed pursuant to a written agreement of retainer or employment, you must attach a copy of such document; and if agreement of retainer or employment is oral, attach a written statement of the substance thereof. If the written agreement of retainer or employment does not contain a signed authorization from the client by whom you have been authorized to lobby, separately attach such a written authorization from the client.

7. Within the previous year, has the lobbyist/lobbying organization or any of its corporate officers provided campaign contributions pursuant to the New York State Election Law to the campaign committees of any of the following Nassau County elected officials or to the campaign committees of any candidates for any of the following Nassau County elected offices: the County Executive, the County Clerk, the Comptroller, the District Attorney, or any County Legislator? If yes, to what campaign committee? If none, you must so state:

N/A

I understand that copies of this form will be sent to the Nassau County Department of Information Technology ("IT ") to be posted on the County's website.

I also understand that upon termination of retainer, employment or designation I must give written notice to the County Attorney within thirty (30) days of termination.

VERIFICATION: 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 listed above were made freely and without duress, threat or any promise of a governmental benefit or in exchange for any benefit or remuneration.

Dated: 11/22/2022

Signed:



Digitally signed by  
Timothy J Doyle  
Date: 2022.11.22 15:44:54  
-05'00'

Print Name:

Timothy J. Doyle

Title:

Partner

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

**The term "lobbying" or "lobbying activities" does not include:** Persons engaged in drafting legislation, rules, regulations or rates; persons advising clients and rendering opinions on proposed legislation, rules, regulations or rates, where such professional services are not otherwise connected with legislative or executive action on such legislation or administrative action on such rules, regulations or rates; newspapers and other periodicals and radio and television stations and owners and employees thereof, provided that their activities in connection with proposed legislation, rules, regulations or rates are limited to the publication or broadcast of news items, editorials or other comment, or paid advertisements; persons who participate as witnesses, attorneys or other representatives in public rule-making or rate-making proceedings of a County agency, with respect to all participation by such persons which is part of the public record thereof and all preparation by such persons for such participation; persons who attempt to influence a County agency in an adjudicatory proceeding, as defined by § 102 of the New York State Administrative Procedure Act.

### **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: 12/09/2022

1) Proposer's Legal Name: Bonadio & Co., LLP

2) Address of Place of Business: 171 Sully's Trail

City: Pittsford State/Province/  
Territory: NY Zip/Postal  
Code: 14534

Country: US

3) Mailing Address (if different): \_\_\_\_\_

City: \_\_\_\_\_ State/Province/  
Territory: \_\_\_\_\_ Zip/Postal  
Code: \_\_\_\_\_

Country: \_\_\_\_\_

Phone: \_\_\_\_\_

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

\_\_\_\_\_

4) Dun and Bradstreet number: 039555032

5) Federal I.D. Number: 161131146

6) The proposer is a: Partnership (Describe) \_\_\_\_\_

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:

- 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:

See attached list.

1 File(s) uploaded: Bonadio Affiliates.pdf

- 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.

- 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 [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

d) In the past 5 years, been convicted, after trial or by plea, of a misdemeanor?

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

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 [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

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 [X] If yes, provide details for each such year. Provide a detailed response to all questions checked 'YES'. If you need more space, photocopy the appropriate page and attach it to the questionnaire.

17) Conflict of Interest:

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

(i) Any material financial relationships that your firm or any firm employee has that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflict exists.

(ii) Any family relationship that any employee of your firm has with any County public servant that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflict exists.

(iii) Any other matter that your firm believes may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflict exists.

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.

Please see attached.

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1 File(s) uploaded: Conflict of Interest Independence Nassau.pdf

- 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;

12/09/2022

- 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.

Please see attached.

2 File(s) uploaded: 2022 Partner list.pdf, Partners and Executive Vice Presidents Jan 1 2019.pdf

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

Please see attached.

1 File(s) uploaded: Bonadio mgmt committee.pdf

- iv) State of incorporation (if applicable);

- v) The number of employees in the firm;

900

- vi) Annual revenue of firm;

125000000

- vii) Summary of relevant accomplishments

Please refer to Proposal RFP.

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

1 File(s) uploaded: TBG License Verification.JPG

- B. Indicate number of years in business.

- 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 Bonadio Proposal

- 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	Town of North castle		
Contact Person	Abbas Sura, Supervisor		
Address	15 Bedford Road		
City	Armonk, New York 10504	State/Province/Territory	NY
Country	US		
Telephone	(914) 273-3322		
Fax #			
E-Mail Address	asura@northcastle.com		

Company	Monroe County		
Contact Person	Robert Franklin, Director of Finance		
Address	402 County Office Bldg. 39 W. Main Street		
City	Rochester	State/Province/Territory	NY
Country	US		
Telephone	(585) 753-1107		
Fax #	(585) 753-1133		
E-Mail Address	mcfinance@monroecounty.gov		

Company	Onondaga County		
Contact Person	Philip Britt, Deputy Comptroller		
Address	421 Montgomery Street		
City	Syracuse	State/Province/Territory	NY
Country	US		
Telephone	(315) 435-2130		
Fax #	(315) 435-2250		
E-Mail Address	philipbritt@ongov.net		

I, Michael Collins , 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, Michael Collins , 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: Bonadio & Co., LLP

Electronically signed and certified at the date and time indicated by:  
Michael Collins MCOLLINS@BONADIO.COM

Marketing Manager

Title

12/09/2022 11:43:39 am

Date

## **Bonadio & Co., LLP Subsidiaries (Affiliates)**

Athena SWC, LLC	100 Corporate Parkway Ste. 200 Amherst, NY 14226
Beacon Solutions Group	171 Sully's Trail Pittsford, NY 14534
Bonadio Construction Consultants	171 Sully's Trail Pittsford, NY 14534
Bonadio Wealth Advisors	171 Sully's Trail Pittsford, NY 14534
FoxPointe Solutions	171 Sully's Trail Pittsford, NY 14534
Gemko Information Group	100 Corporate Parkway Ste. 200 Amherst, NY 14226
High Probability Advisors	167 Sully's Trail Ste. 300 Pittsford, NY 14534
MS Consultants, LLC	171 Sully's Trail Pittsford, NY 14534
ProNexus, LLC	171 Sully's Trail Pittsford, NY 14534
ValuQuest, LLC	171 Sully's Trail Pittsford, NY 14534
TBG Commercial Capital Partners	171 Sully's Trail, Pittsford, NY 14534

**Bonadio & Co., LLP Management Committee**

Robert Enright, Chief Operating Officer

Mario Urso, Partner

Bruce Zicari, Partner, CEO & Managing Partner

**Board of Directors**

Robert Enright, Chief Operating Officer

Mario Urso, Chair

Bruce Zicari, Partner, CEO & Managing Partner

Thomas Bruckel, Partner

Gregg Genovese, Partner

Kristen Clark, Partner

Anthony Duffy, Partner

Dave Fabian, Partner

Jamie Keiser, Partner

Robert Nasso, Partner

Michael Parrinello, Partner

Ken Pink, Partner

Steve Terrigino, Partner

<b>Bonadio &amp; Co, LLP</b>			
<b>Partners and Executive Vice Presidents</b>			
<b>as of January , 2019</b>			
<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Residence City</b>
Anderson	Christopher	Partner	Liverpool
Arbore	Jennifer	Partner	Webster
Archibald	Gerald	Partner	Honeoye
Bevilacqua	John	Partner	Orchard Park
Bigham	Richard	Partner	Schenectady
Bonadio	Thomas	Managing Partner	Rochester
Bruckel	Thomas	Partner	Avon
Cadregari	Carl	Exec. VP	Honeoye
Clark	Kristen	Partner	Pittsford
Close	Jean	Partner	Webster
Couchman	Jeffrey	Partner	Lancaster
Cox	Nancy	Partner	Hamburg
Crosley	Jamie	Partner	Webster
DeMonte	Kelley	Partner	Rochester
Discenza	Frank	Partner	Jamesville
Doyle	Timothy	Partner	East Greenbush
Dubiel	John	Partner	Liverpool
Duffy	Anthony	Partner	Troy
Enright	Robert	Exec. VP	Penfield
Evans	Gregg	Partner	Cicero
Fabian	David	Partner	West Seneca
Fellinger	Robert	Partner	Pittsford
Fries	Paul	Partner	Victor
Gamble	Tamara	Partner	Webster
Genovese	Gregg	Partner	Penfield
Genovese	Ralph	Partner	Grand Island
Gianatasio	Thomas	Partner	Schenectady
Giglio	Tom	Partner	Utica
Gueli	Denise	Partner	Williamsville
Henry	Paul	Partner	Rochester
Jozic	Aimee	Partner	Victor
Kamide	Thomas	Partner	Baldwinsville
Keefe	James	Partner	E. Amherst
Keiser	Jamie	Partner	Cleveland
Klaben	Todd	Partner	Camillus
Knapp	Edward	Partner	Clifton Park
Kofira	Aaron	Partner	Rochester
Koscielny	Daniel	Partner	Cheektowaga
Kriner	Robert	Partner	Elmira
Lafountain	Brian	Partner	Rochester
Landers	Thomas	Partner	Lakeview
Leggiero	Heather	Partner	Niskayuna
Lewis	Jeffrey	Partner	Penfield
Lipphardt	Bettina	Partner	West Monroe
Mangione	Janine	Partner	Fairport
Mann	Philip	Partner	Orchard Park
McCurdy	John	Partner	Webster
McDonald	William	Partner	Rochester
McGivney	Kenneth	Partner	Slingerlands

<b>Bonadio &amp; Co, LLP</b>			
<b>Partners and Executive Vice Presidents</b>			
<b>as of May 1 2018</b>			
<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Residence City</b>
McIntyre	Gail	Partner	Syracuse
Miller	Jonathan	Partner	Pittsford
Miller	Lauren	Exec. VP	Amherst
Minemier	Dawn	Partner	Rochester
Nasoni	Karen	Partner	Baldwinsville
Nasso	Robert	Partner	Webster
Neamon	Denise	Partner	East Aurora
Paille	Jeffrey	Partner	Penfield
Palladino	Lisa	Partner	Kenmore
Parrinello	Michael	Partner	Pittsford
Peplin	Joseph	Partner	Fairport
Peresan	Joseph	Partner	Alden
Phillips	Terrence	Partner	Pittsford
Pierce	Timothy	Partner	Glenmont
Pink	Kenneth	Partner	Rochester
Powell	Leah	Partner	Honeoye Falls
Prout	Cheryl	Partner	Lancaster
Reid	Justin	Partner	Lancaster
Riccelli	Wendy	Partner	Syracuse
Schrader	Brett	Partner	Lima
Semmler	Eileen	Partner	Rochester
Shepard	Randall	Partner	Fairport
Smith	Michael	Partner	Stillwater
Snyder	David	Partner	Latham
Snyder	Nancy	Partner	Hilton
Stevens	Craig	Partner	Pittsford
Surace	Rocco	Partner	Lancaster
Terrigino	Steven	Partner	Webster
Testo	Kevin	Partner	Mechanicville
Thaine	Adam	Partner	Brockport
Trubia	Jeffrey	Partner	Cicero
Tyler	Diana	Partner	Martville
Upton	Roger	Partner	Pittsford
Urban	Robert	Partner	Clifton Park
Urso	Mario	Partner	Pittsford
Valerio	Marc	Partner	Penfield
Walther	Alan	Partner	Clifton Park
Weinberger	Joseph	Partner	Monsey
Wexler	Jeffrey	Partner	Pittsford
Wood	Charlie	Exec. VP	Greece
Wojciechowski	Richard	Partner	Clarence
Zicari	Bruce	Partner	Rochester
Zielinski	Robert	Partner	Penfield
Zweifel	Richard	Partner	Waterville

## **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: Robert J. Enright  
Date of birth: 08/17/1967  
Home address: 103 Fiddlers Hollow  
City: Pittsford State/Province/Territory: NY Zip/Postal Code: 14534  
Country: US  
Business Address: Bonadio & Co., LLP  
City: 171 Sullys Trail State/Province/Territory: NY Zip/Postal Code: 14534  
Country: US  
Telephone: 5853811000  
Other present address(es):  
City: Pittsford State/Province/Territory: NY Zip/Postal Code: 14534  
Country: US  
Telephone: 5853811000

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 Other  
Description Chief Operating Officer  
Start Date 02/01/2006

3. Do you have an equity interest in the business submitting the questionnaire?  
YES [X] NO [ ] If Yes, provide details.

Partners hold a 1.08% equity in 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?

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.

- 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, Michael Collins , 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, Michael Collins , 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.

Bonadio & Co., LLP

Name of submitting business

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

Michael Collins MCOLLINS@BONADIO.COM

Marketing Manager

Title

12/09/2022 08:36:04 am

Date

## **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: Bruce B. Zicari  
Date of birth: 03/25/1968  
Home address: 32 MerryHill Drive

City: Pittsford State/Province/Territory: NY Zip/Postal Code: 14534  
Country: US

Business Address: Bonadio & Co., LLP

City: 171 Sullys Trail State/Province/Territory: NY Zip/Postal Code: 14534  
Country: US  
Telephone: 5853811000

Other present address(es):

City: Pittsford State/Province/Territory: NY Zip/Postal Code: 14534  
Country: US  
Telephone: 5853811000

List of other addresses and telephone numbers attached

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

President	<u></u>	Treasurer	<u></u>
Chairman of Board	<u></u>	Shareholder	<u></u>
Chief Exec. Officer	<u>05/01/2019</u>	Secretary	<u></u>
Chief Financial Officer	<u></u>	Partner	<u></u>
Vice President	<u></u>		
(Other)	<u></u>		

Type Managing Partner  
Description   
Start Date 05/01/2019

3. Do you have an equity interest in the business submitting the questionnaire?  
YES [X] NO [ ] If Yes, provide details.

Partners hold a .94% equity in 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.

Terrace Villas Ventures, LLC

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?

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.

- 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, Bruce B. Zicari , 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, Bruce B. Zicari , 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.

Bonadio & Co., LLP

Name of submitting business

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

Bruce B. Zicari

CEO/Managing Partner

Title

 CPA, CVA

1/20/2023

Date

COUNTY OF NASSAU

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

1. Name of the Entity: Bonadio & Co., LLP

Address: 171 Sully's Trail

City: Pittsford State/Province/Territory: NY Zip/Postal Code: 14534

Country: US

2. Entity's Vendor Identification Number: 161131146

3. Type of Business: Partnership (specify) \_\_\_\_\_

4. List names and addresses of all principals; that is, all individuals serving on the Board of Directors or comparable body, all partners and limited partners, all corporate officers, all parties of Joint Ventures, and all members and officers of limited liability companies (attach additional sheets if necessary):

3 File(s) uploaded: 2022 Partner list.pdf, Bonadio mgmt committee.pdf, Partners and Executive Vice Presidents Jan 1 2019.pdf

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.

See attached file

3 File(s) uploaded: 2020 partner list.pdf, 2020 partner list.pdf, 2022 Partner list.pdf

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.

1 File(s) uploaded: Bonadio Affiliates.pdf

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):

None

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

None

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

None

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:

Michael Collins [MCOLLINS@BONADIO.COM]

Dated: 12/21/2022 08:51:08 am

Title: Manager

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

## **Independence**

We assure you that our relationship with other Counties that are current Bonadio clients will not affect our ability to serve the County with the type of dedication, commitment, and professionalism you expect. We will provide a secure, discreet, and confidential environment and would like the County to note the following:

- Team members will maintain the strictest confidentiality related to information obtained during the audit process.
- We currently work with other Counties and have maintained our commitment to discretion and confidentiality.
- We have a wealth of experience in providing confidential and discreet services to multiple clients.

Bonadio is independent with respect to the County in accordance with Rule 101 of the AICPA's "Code of Professional Conduct," and its interpretations and rulings. Bonadio is independent of the County as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's Government Auditing Standards and no conflicts of interest exist. We have not provided any services to the County in the past five years.

In order to ensure that we are independent with all existing and new attest clients, we have an annual process of surveying all employees and obtaining a response in writing as to any potential conflicts, which are then reviewed in detail and resolved. This process involves an individual, detail review of our full firm client list and answering a questionnaire with specific independence-related issues. In addition, on an ongoing basis, we inform our people of proposal opportunities to identify any potential conflicts that arise throughout the year

## **Conflict of Interest**

Bonadio affirms that our engagement with the County will not create any potential conflict of interest or appearance of impropriety relating to other clients/customers of Bonadio or former officers and employees of the County.

## **License to Practice in the State of New York**

Bonadio and all assigned key personnel and staff are properly credentialed to practice in New York State.

The staff assigned to this engagement have met all of the continuing education requirements necessary to satisfy the United States General Accounting Office (GAO) standards.

## 2022 Bonadio & Co, LLP —Partners

Acker, Jason	Lafountain, Brian	Walther, Alan
Ammirato, Ariel	Leggiero, Heather	Weinberger, Joseph E
Anderson, Christopher	Lewis, Jeffrey	Wexler, Jeffrey
Arbore, Jennifer	Lipphardt, Bettina	Wojciechowski, Richard
Ball, Timothy	Mangione, Janine	Wood, Charles
Bigham, Richard	Mayer, Paul	Wood, Jennifer
Bruckel, Thomas	McCurdy, John	Zicari, Bruce
Cadregari, Carl	McDonald, William	Zielinski, Robert
Card, Jamie L	McGivney, Ken	Zweifel, Richard
Clark, Kristen	McIntyre, Gail	
Corona, Amanda M	Miller, Jonathan	
Couchman, Jeffrey	Miller, Lauren, P.	
Cox, Nancy	Minemier, Dawn	
Crosley, Jamie	Mundy, Michelle	
DeMonte, Kelley	Nasoni, Karen	
Dinolfo, David	Nasso, Robert	
Doyle, Timothy	Neamon, Denise	
Dubiel, John	Nostramo, Gloria	
Duffy, Anthony	Paille, Jeffrey	
Enright, Robert	Palladino, Lisa	
Ermakov, Alex	Parrinello, Michael	
Evans, Gregg	Peplin, Joseph	
Fabian, David	Peresan, Joseph	
Fellinger, Robert	Phillips, Terrence	
Fries, Paul	Pierce, Timothy	
Gamble, Tamara	Powell, Leah	
Ganer, Casey	Prout, Cheryl	
Ganer, Maxine	Reid, Justin	
Ganer, Terry	Rhode, Kevin	
Genovese, Gregg	Riccelli, Wendy	
Genovese, Ralph	Schafer, Samantha	
Gianatasio, Thomas	Schrader, Brett	
Giglio, Thomas	Shepard, Randall	
Gonzalez, Gratsiela	Smith, Michael	
Gueli, Denise	Snyder, David	
Hines, Keeley Ann	Snyder, Nancy	
Johnson, Catherine	Stevens, Craig	
Jozic, Aimee	Terrigino, Steven	
Kahn, Ethan	Testo, Kevin	
Kamide, Thomas	Thaine, Adam	
Klaben, Todd	Trubia, Jeffrey	
Knapp, Edward	Turner, Stephen	
Kofira, Aaron	Upton, Roger	
Koscielny, Daniel	Urban, Robert	
Kowalski, Kristin	Valerio, Marc	

Ammirato, Ariel	Albany	Partner
Anderson, Christopher	Syracuse	Partner
Arbore, Jennifer	Rochester	Partner
Archibald, Gerald	Syracuse	Partner
Ball, Timothy	Rochester	Executive Vice President
Bigham, Richard	Albany	Partner
Bruckel, Thomas	Rochester	Partner
Cadregari, Carl	Rochester	Executive Vice President
Card, Jamie L	Syracuse	Partner
Clark, Kristen	Syracuse	Partner
Close, Jean	Rochester	Partner
Couchman, Jeffrey	Buffalo	Partner
Cox, Nancy	Buffalo	Partner
Crosley, Jamie	Rochester	Partner
DeMonte, Kelley	Rochester	Partner
Discenza, Frank	Syracuse	Partner
Doyle, Timothy	Albany	Partner
Dubiel, John	Syracuse	Partner
Duffy, Anthony	Albany	Partner
Enright, Robert	Rochester	Chief Operating Officer
Evans, Gregg	Syracuse	Partner
Fabian, David	Buffalo	Partner
Fellinger, Robert	Rochester	Partner
Fries, Paul	Rochester	Partner
Gamble, Tamara	Rochester	Partner
Genovese, Gregg	Rochester	Partner
Genovese, Ralph	Buffalo	Partner
Gianatasio, Thomas	Albany	Partner
Giglio, Thomas	Syracuse	Executive Vice President
Gueli, Denise	Buffalo	Partner
Henry, Paul	Rochester	Partner
Jozic, Aimee	Rochester	Partner

Kamide, Thomas	Syracuse	Partner
Klaben, Todd	Syracuse	Partner
Knapp, Edward	Albany	Partner
Kofira, Aaron	Rochester	Partner
Koscielny, Daniel	Buffalo	Partner
Lafountain, Brian	Rochester	Partner
Landers, Thomas	East Aurora	Partner
Leggiero, Heather	Albany	Partner
Lewis, Jeffrey	Rochester	Partner
Lipphardt, Bettina	Syracuse	Partner
Mangione, Janine	Albany	Partner
Mann, Philip	Buffalo	Partner
Mayer, Paul	Rochester	Executive Vice President
McCurdy, John	Rochester	Partner
McDonald, William	Rochester	Partner
McGivney, Kenneth	Albany	Partner
McIntyre, Gail	Syracuse	Partner
Miller, Jonathan	Rochester	Partner
Miller, Lauren	Buffalo	Executive Vice President
Minemier, Dawn	Rochester	Partner
Mucenski-Keck, Lynn	Rochester	Partner
Mundy, Michelle	Syracuse	Partner
Nasoni, Karen	Syracuse	Partner
Nasso, Robert	Rochester	Partner
Neamon, Denise	East Aurora	Partner
Nostramo, Gloria	Albany	Partner
Paille, Jeffrey	Rochester	Partner
Palladino, Lisa	Buffalo	Partner
Parrinello, Michael	Rochester	Partner
Peplin, Joseph	Rochester	Partner
Peresan, Joseph	Buffalo	Partner
Phillips, Terrence	Rochester	Partner

Pierce, Timothy	Albany	Partner
Pink, Kenneth	Rochester	Partner
Powell, Leah	Rochester	Partner
Prout, Cheryl	Buffalo	Partner
Reid, Justin	Buffalo	Partner
Riccelli, Wendy	Syracuse	Partner
Schrader, Brett	Rochester	Partner
Semmler, Eileen	Rochester	Partner
Shepard, Randall	Rochester	Partner
Smith, Michael	Albany	Partner
Snyder, David	Albany	Partner
Snyder, Nancy	Rochester	Partner
Stevens, Craig	Rochester	Partner
Terrigino, Steven	Rochester	Partner
Testo, Kevin	Albany	Partner
Thaine, Adam	Rochester	Partner
Trubia, Jeffrey	Syracuse	Partner
Tyler, Diana	Syracuse	Partner
Upton, Roger	Rochester	Partner
Urban, Robert	New York City	Partner
Urso, Mario	Buffalo	Partner
Valerio, Marc	Rochester	Partner
Walther, Alan	Albany	Partner
Weinberger, Joseph	New York City	Partner
Wexler, Jeffrey	Rochester	Partner
Wojciechowski, Richard	Buffalo	Partner
Wood, Charles	Rochester	Executive Vice President
Wood, Jennifer	Rochester	Partner
Young, Kyle	Buffalo	Director
Zicari, Bruce	Rochester	Managing Partner, CEO
Zielinski, Robert	Rochester	Partner
Zweifel, Richard	Utica	Partner

## 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 the Nassau County Comptroller (the "Comptroller" or the "Office"), having its principal office at 240 Old Country Road, Mineola, New York 11501, and (ii) The Bonadio Group, having its principal office at 488 Madison Avenue, 23<sup>rd</sup> Floor, New York, NY 10022 (the "Contractor").

### WITNESSETH:

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 begin on January 1, 2020 and terminate on December 31, 2022, unless sooner terminated in accordance with the provisions of this Agreement. The Office shall have an option to renew this Agreement for one (1) additional year, covering the time period from January 1, 2023 through December 31, 2023, for completion of the Services (as defined below) for the fiscal year ending December 31, 2022. In the event the Office exercises said option, it shall then have a second option to renew this Agreement for one (1) additional year, covering the time period from January 1, 2024 through December 31, 2024, for completion of the Services for the fiscal year ending December 31, 2023. The Office shall exercise such renewal options by written notice thereof to the Contractor. All renewal options shall be at the sole discretion of the Office, unless sooner terminated in accordance with the provisions of this Agreement.

2. Services. (a) The services to be provided by the Contractor under this Agreement shall consist of assisting the Office in its preparation of its Comprehensive Annual Financial Reports ("CAFR"), including, but not necessarily limited to, the specific services listed below as well as in the following exhibits, which are attached to and incorporated into this Agreement by reference; Exhibit A: RFP, Exhibit B: Contractor's Proposal in response to the RFP, dated May 9, 2019, as modified by Exhibit C: the Contractor's Best and Final Offer letter, dated August 27, 2019 ("Services");

A. The Contractor will prepare and print the County's CAFR in accordance with Generally Accepted Accounting Principles ("GAAP") (as applied to governments) and the guidance of the Governmental Accounting, Auditing and Financial Reporting Guide ("GAAFR") so that the report is eligible to receive the Government Finance Officers Association ("GFOA") "Certificate of Excellence in Financial Reporting" Award. The filing of the CAFR **must be completed no later than June 30 of each year.**

B. At the start of each fiscal year, the Contractor will provide the Office with an annual timetable, which should include Office deliverable dates and the expected date that the Contractor anticipates providing a complete first draft of the CAFR to the Office and the Office's external auditors, with a constraint that this date should be no later than June 1 of each year.

C. The selected vendor will prepare all CAFR drafts and final financial exhibits including, but not limited to, statistical sections and tables included in the Management's Discussion and Analysis ("MD&A"), which reflect Governmental Accounting Standards Board ("GASB") Statement 34, GASB Statement 75 and GASB Statement 54, and all other applicable current and future official GASB statements; the Table of Contents; and the Footnotes accompanied by work papers adequate for the outside auditors to review.

D. The Contractor will meet with the outside auditors and County representatives to discuss the details of all required reporting.

E. The Contractor will work with the County to ensure that all blended and discretely presented component units are appropriately identified and included in the CAFR.

F. The Contractor will ensure that all applicable current and future GASB pronouncements are reflected in the CAFR.

G. The Contractor will work with the County and the auditors to resolve questions and issues related to the preparation and presentation of information in the CAFR.

H. Upon completion of the CAFR, each year, the Contractor must provide the Comptroller's Office with all supporting documentation, including but not limited to, spreadsheets and exhibits that were used to generate the CAFR.

*No date req.*

(b) In conjunction with the Services to be provided by the Contractor, the Comptroller's Office will:

A. Prepare worksheets of the County's results, inclusive of all County funds, starting from the County's books of record contained in NIFS and adjusted to the modified accrual basis as presented in the CAFR.

B. Prepare supporting analysis, as needed by the Contractor, in order to complete the CAFR.

C. Provide the Contractor with audited reports from the component units.

D. Provide the Contractor with report(s) from an actuary regarding the Other Post-Employment Benefits ("OPEB") liability.

E. Communicate requests from the Contractor to the appropriate departments, component units and outside auditors, as necessary.

3. Payment. (a) Except as otherwise provided in Section 3(A)(I) and Section 3(A)(III) hereof, the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services under this Agreement, including during any extensions of the Agreement, as provided above, shall be

subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

<u>Fiscal Year</u>	<u>Fee</u>
2019	\$67,300
2020	\$67,575
2021	\$67,575
2022	\$67,575, if renewal option exercised
2023	\$67,575, if renewal option exercised

- I. The parties acknowledge that the maximum annual amount of compensation for the Services rendered by the Contractor during the term of this Agreement shall not exceed the amounts listed above, unless this Agreement is amended to include additional funds or for a continuation of services beyond the term of this Agreement. Contractor agrees that this compensation includes reimbursement for Contractor's travel time and expenses and for all other costs incidental to the Services to be provided by Contractor under this Agreement, including but not limited to, attending meetings at the Comptroller's Office and providing testimony at the Nassau County Legislature, in connection with this Agreement.
- II. Partial progress payments are authorized at the discretion of the Office.
- III. If there is a change (i) in the scope of Services or any agreed-upon additional audit-related services to be provided under this Agreement, or (ii) in any circumstance with respect to this Agreement (or any attachments hereto) ("Additional Services"), the parties shall negotiate in good faith to make an equitable adjustment to the rates set forth in Section 3(III)(b) and the maximum amounts set forth in Section 3(a) and incorporate said adjustments into written contract amendments.
- a. Should the need for any such Additional Services be identified by the Contractor, it shall be the Contractor's responsibility to inform, Deputy Comptroller Anthony Dalessio, or his successor as designated by the County Comptroller, as soon as possible, in writing. Further, it is expressly understood that the County shall not be liable for any such additional expenses without having first granted its expressed authority in a written agreement which has received all required County approvals, third party approvals and other governmental approvals, including, if required, approval by the County Legislature and the Nassau Interim Finance Authority.
- b. Any additional services requested by the County and agreed to by the Contractor pursuant to this Agreement shall be billed at the following hourly rate:

<u>Title</u>	<u>Hourly Rate</u>
Partner	\$295
Principal	\$215
Manager	\$185
In-Charge/Senior	\$165
Staff	\$140

(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 Comptroller or his or her duly designated representative.

(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 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") acquired 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. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

(d) 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.

(e) 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.

(f) 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

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

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

(b) The Contractor shall deliver Services under this Agreement in a professional manner consistent with the best practices of the industry in which the Contractor operates. The Contractor shall take all actions necessary or appropriate to meet the obligation described in the immediately preceding sentence, including obtaining and maintaining, and causing all Contractor Agents to obtain and maintain, all approvals, licenses, and certifications ("Approvals") necessary or appropriate in connection with this Agreement.

9. Indemnification; Defense; Cooperation. (a) The Contractor shall be solely responsible for and shall indemnify and hold harmless the County, the Office 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 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 Office 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.

10. 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 than 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 Office. Not less than thirty (30) days prior to the date of any expiration or renewal of, or actual, proposed or threatened reduction or cancellation of coverage under, any insurance required hereunder, the Contractor shall provide written notice to the Office of the same and deliver to the Office renewal or replacement certificates of insurance. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take 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.

11. 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 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.

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

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

(b) By the Contractor. This Agreement may be terminated by the Contractor if performance becomes impracticable through no fault of the Contractor, where the impracticability relates to the Contractor's ability to perform its obligations and not to a judgment as to convenience or the desirability of continued performance. Termination under this subsection shall be effected by the Contractor delivering to the County Comptroller or his or her designee, 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 Office of the Nassau County Attorney on the same day that notice is given to the County Comptroller.

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

13. 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, 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.

14. 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 Office 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.

15. Work Performance Liability. The Contractor is and shall remain primarily liable for the successful completion of all work in accordance with 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.

16. 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.

17. 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 Office, to the attention of Deputy Comptroller Anthony Dalessio, or his successor, at the address specified above for the Office, (ii) 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.

18. 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 following order of priority shall apply, starting with first priority and ending with last priority:

- A. Terms and conditions set forth above the signature page of this Agreement;
- B. Appendix EE: Equal Employment Opportunities for Minorities and Women; and Appendix L: Certificate of Compliance (Nassau County Living Wage Law);
- C. Exhibit A: RFP;
- D. Exhibit C: Contractor's Best and Final Offer Letter;
- E. Exhibit B: Contractor's Proposal.

To the extent possible, all the terms of this Agreement should be read together as not conflicting.

(d) Each party has cooperated in the negotiation and preparation of this Agreement. Therefore, in the event that construction of this Agreement occurs, it shall not be construed against either party as drafter.

19. 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.

20. 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.

21. 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.

22. 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.

Bonadio and Company, LLC  
[CONTRACTOR NAME]

By: 

Name: Timothy J. Doyle

Title: Partner

Date: 10/28/2019

NASSAU COUNTY

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: County Executive

☐ Deputy County Executive

Date: \_\_\_\_\_

PLEASE EXECUTE IN BLUE INK

)ss.:

On the 28 day of October in the year 2019 before me personally came Tim Doyle to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Hennepin; that he or she is the Partner of Bonadio & Co., LP, 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  
Tennessee State

)ss.:

TAMARA SLATER  
Notary Public - State of New York  
No. 01SL6335062  
Residing in Albany County  
Commission Expires December 28, 2019

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 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 Office Head prior to issuing any Subcontracts and, at the time of requesting such authorization, must submit a signed Best Efforts Checklist.

(g) Contractors for projects under the supervision of the County's Department of Public Works shall also submit a utilization plan listing all proposed Subcontractors so that, to the greatest extent feasible, all Subcontractors will be approved prior to commencement of work. Any additions or changes to the list of subcontractors under the utilization plan shall be approved by the Commissioner of the Department of Public Works when made. A copy of the utilization plan any additions or changes thereto shall be submitted by the Contractor to the Office of Minority Affairs

simultaneously with the submission to the Department of Public Works.

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

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

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

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

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

a. Upon receipt by the Executive Director of a complaint from a contracting agency that a County Contractor has failed to comply with the provisions of Local Law No. 14-2002, this Appendix EE or any other contractual provisions included in furtherance of Local Law No. 14-2002, the Executive Director will try to resolve the matter.

b. If efforts to resolve such matter to the satisfaction of all parties are unsuccessful, the Executive Director shall refer the matter, within thirty days (30) of receipt of the complaint, to the American Arbitration Association for proceeding thereon.

c. Upon conclusion of the arbitration proceedings, the arbitrator shall submit to the Executive Director his recommendations regarding the imposition of sanctions, fines or penalties. The Executive Director shall either (i) adopt the recommendation of the arbitrator (ii) determine that no sanctions, fines or penalties should be imposed or (iii) modify the recommendation of the arbitrator, provided that such modification shall not expand upon any sanction recommended or impose any new sanction, or increase the amount of any recommended fine or penalty. The Executive Director, within ten days (10) of receipt of the arbitrators award and recommendations, shall file a determination of such matter and shall cause a copy of such determination to be served upon the respondent by personal service or by certified mail return receipt requested. The award of the arbitrator, and the fines and penalties imposed by the Executive Director, shall be final determinations and may only be vacated or modified as provided in the civil practice law and rules ("CPLR").

(m) The contractor shall provide contracting agency with information regarding all

subcontracts awarded under any County Contract, including the amount of compensation paid to each Subcontractor and shall complete all forms provided by the Executive Director or the Department Head relating to subcontractor utilization and efforts to obtain M/WBE participation.

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

Provisions (a), (b) and (c) shall not be binding upon Contractors or Subcontractors in the performance of work or the provision of services or any other activity that are unrelated, separate, or distinct from the County Contract as expressed by its terms.

The requirements of the provisions (a), (b) and (c) shall not apply to any employment or application for employment outside of this County or solicitations or advertisements therefor or any existing programs of affirmative action regarding employment outside of this County and the effect of contract provisions required by these provisions (a), (b) and (c) shall be so limited.

The Contractor shall include provisions (a), (b) and (c) in every Subcontract in such a manner that these provisions shall be binding upon each Subcontractor as to work in connection with the County Contract.

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

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

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

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

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

- a. Proof of having advertised for bids, where appropriate, in minority publications, trade newspapers/notices and magazines, trade and union publications, and publications of general circulation in Nassau County and surrounding areas or having verbally solicited M/WBEs whom the County Contractor reasonably believed might have the qualifications to do the work. A copy of the advertisement, if used, shall be included to demonstrate that it contained language indicating that the County Contractor welcomed bids and quotes from M/WBE Subcontractors. In addition, proof of the date(s) any such advertisements appeared must be included in the Best Effort Documentation. If verbal solicitation is used, a County Contractor's affidavit with a notary's signature and stamp shall be required as part of the documentation.
- b. Proof of having provided reasonable time for M/WBE Subcontractors to respond to bid opportunities according to industry norms and standards. A chart outlining the schedule/time frame used to obtain bids from M/WBEs is suggested to be included with the Best Effort Documentation
- c. Proof or affidavit of follow-up of telephone calls with potential M/WBE subcontractors encouraging their participation. Telephone logs indicating such action can be included with the Best Effort Documentation
- d. Proof or affidavit that M/WBE Subcontractors were allowed to review bid specifications, blue prints and all other bid/RFP related items at no charge to the M/WBEs, other than reasonable documentation costs incurred by the County Contractor that are passed onto the M/WBE.
- e. Proof or affidavit that sufficient time prior to making award was allowed for M/WBEs to participate effectively, to the extent practicable given the timeframe of the County Contract.
- f. Proof or affidavit that negotiations were held in good faith with interested M/WBEs, and that M/WBEs were not rejected as unqualified or unacceptable without sound business reasons based on (1) a thorough investigation of M/WBE qualifications and capabilities reviewed against industry custom and standards and (2) cost of performance. The basis for rejecting any M/WBE deemed unqualified by the County Contractor shall be included in the Best Effort Documentation
- g. If an M/WBE is rejected based on cost, the County Contractor must submit a list of all sub-bidders for each item of work solicited and their bid prices for the work.
- h. The conditions of performance expected of Subcontractors by the County Contractor must also be included with the Best Effort Documentation
- i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

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

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

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

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

Appendix L

Certificate of Compliance

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

1. The chief executive officer of the Contractor is:

Timothy J. Doyle Partner at Bonadio and Company LLP (Name)

488 Madison Ave, New York, NY 10022 (Address)

(212) 600-2854 (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:

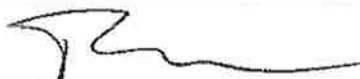
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

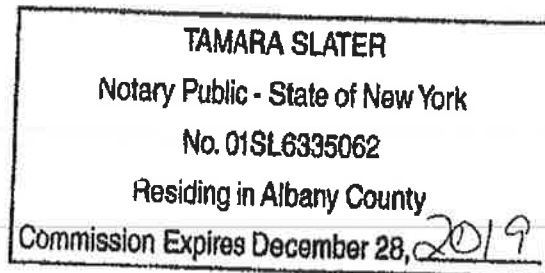
10/28/2019  
Dated

  
Signature of Chief Executive Officer

Timothy J. Doyle  
Name of Chief Executive Officer

Sworn to before me this

28 day of October, 2019  
Tamara Slater  
Notary Public



**Hon. Elaine Phillips**  
*Nassau County Comptroller*

Charles J. Casolaro, Esq.  
*Chief Counsel*



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

January 13, 2023

**Delivered by e-mail: [ahiller@bonadio.com](mailto:ahiller@bonadio.com)**

Bonadio & Co, LLP a/k/a  
The Bonadio Group  
1040 Avenue of the Americas, 3<sup>rd</sup> Floor  
New York, New York 10018

Attn: Aaron J. Hiller, Esq., General Counsel and Secretary

**Re: Contract between the County of Nassau and  
Bonadio & Co., LLP, a/k/a The Bonadio Group  
Option to Renew**

Dear Mr. Hiller:

Following our many conversations since November 2022, and pursuant to that certain Contract dated December 18, 2019, paragraph 1, marked **Term**, and any subsequent amendment thereto, the County of Nassau hereby exercises the option to renew said Contract for January 1, 2023, to December 31, 2023, for the fiscal year ending in 2022.

Thank you.

Yours, etc.

A handwritten signature in blue ink that reads "Charles J. Casolaro".

**CHARLES J. CASOLARO, ESQ.**

cc: Elizabeth Hill  
Deputy Comptroller



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
9/16/2022

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).

<b>PRODUCER</b> Satellite Insurance Agency of NY PO Box 40420 Rochester, NY 14604	<b>CONTACT NAME:</b>	
	<b>PHONE (A/C, No, Ext):</b> (585) 473-8000 <b>FAX (A/C, No):</b> (585) 340-1714	
	<b>E-MAIL ADDRESS:</b> reception@paris-kirwan.com	
<b>INSURED</b>  Bonadio & Co., LLP 171 Sully's Trail, Suite 201 Pittsford, NY 14534	<b>INSURER(S) AFFORDING COVERAGE</b>	<b>NAIC #</b>
	<b>INSURER A:</b> Phoenix Insurance Company	25623
	<b>INSURER B:</b> Travelers Indemnity Company	25658
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A X	COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	X	680-9376L633-22-42	10/1/2022	10/1/2023	EACH OCCURRENCE \$ 2,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
						MED EXP (Any one person) \$ 5,000
						PERSONAL & ADV INJURY \$ 2,000,000
						GENERAL AGGREGATE \$ 4,000,000
						PRODUCTS - COMP/OP AGG \$ 4,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:					
	POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/>					
	OTHER:					
A	AUTOMOBILE LIABILITY		680-9376L633-22-42	10/1/2022	10/1/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
	ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/>					BODILY INJURY (Per person) \$
	X HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>					BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
B X	UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/>	X OCCUR <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/>	CUP-531H548A-22-42	10/1/2022	10/1/2023	EACH OCCURRENCE \$ 5,000,000
	DED <input checked="" type="checkbox"/> RETENTION \$ 10,000					AGGREGATE \$ 5,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N <input type="checkbox"/>	N/A			PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)					E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Certificate holder is named as an additional insured on the General Liability policy, only when required in a written contract.

## CERTIFICATE HOLDER

## CANCELLATION

Nassau County, NY 240 Old Country Road Mineola, NY 11501	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Laurence Stoney</i>



<p>1a. Legal Name &amp; Address of Insured (use street address only)</p> <p><b>Bonadio &amp; Company, LLP</b>  <b>171 Sully's Trail</b></p> <p><b>Pittsford, NY 14534</b></p> <p><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></p>	<p>1b. Business Telephone Number of Insured  <b>(585) 249-2879</b></p> <p>1c. NYS Unemployment Insurance Employer Registration Number of Insured</p> <p>1d. Federal Employer Identification Number of Insured or Social Security Number  16-1131146</p>
<p>2. Name and Address of Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder)</p> <p><b>Nassau County, NY</b>  <b>240 Old Country Road</b>  Mineola, NY 11501</p>	<p>3a. Name of Insurance Carrier  <b>Charter Oak Fire Ins. Co.</b></p> <p>3b. Policy Number of Entity Listed in Box "1a"  <b>UB7S000431</b></p> <p>3c. Policy effective period  <u>10/1/2022</u> to <u>10/1/2023</u></p> <p>3d. The Proprietor, Partners or Executive Officers are</p> <p><input checked="" type="checkbox"/> included. (Only check box if all partners/officers included)</p> <p><input type="checkbox"/> all excluded or certain partners/officers excluded.</p>

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".

Will the carrier notify the certificate holder within 10 days of a policy being cancelled for non-payment of premium or within 30 days if cancelled for any other reason or if the insured is otherwise eliminated from the coverage indicated on this certificate prior to the end of the policy effective period? ☒ YES ☐ NO

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: Edward F. Walsh, Jr.  
(Print name of authorized representative or licensed agent of insurance carrier)

Approved by: Edward F. Welch Jr. 12/16/2022

Title: President

Telephone Number of authorized representative or licensed agent of insurance carrier: 716-853-3820

**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.



## CERTIFICATE OF INSURANCE COVERAGE NYS DISABILITY AND PAID FAMILY LEAVE BENEFITS LAW

**PART 1. To be completed by NYS disability and Paid Family Leave benefits carrier or licensed insurance agent of that carrier**

1a. Legal Name & Address of Insured (use street address only)  Bonadio & Co LLP 171 Sully's Trail Pittsford NY 14534	1b. Business Telephone Number of Insured  (585) 381-1000  1c. Federal Employer Identification Number of Insured or Social Security Number  16-1131146
2. Name and Address of Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder)  Nassau County, NY 240 Old Country Road Mineola NY 11501	3a. Name of Insurance Carrier Sun Life and Health Insurance Company (U.S.)  3b. Policy Number of Entity Listed in Box 1a 946828  3c. Policy Effective Period 01/01/2023 to 12/31/2023

4. Policy provides the following benefits:  
☒ A. Both disability and Paid Family Leave benefits.  
☐ B. Disability benefits only.  
☐ C. Paid Family Leave benefits only.

5. Policy covers:  
☒ A. All of the employer's employees eligible under the NYS Disability and Paid Family Leave Benefits Law.  
☐ B. Only the following class or classes of employer's employees:  
  
\_\_\_\_\_  
\_\_\_\_\_

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 NYS disability and/or Paid Family Leave benefits insurance coverage as described above.

Date Signed 12/16/2022 By Russell Cross  
(Signature of insurance carrier's authorized representative or NYS licensed insurance agent of that insurance carrier)

Telephone Number 800-247-6875 Name and Title Russell Cross Client Advocate Support

**IMPORTANT:** If Boxes 4A and 5A are checked, and this form is signed by the insurance carrier's authorized representative or NYS Licensed Insurance Agent of that carrier, this certificate is COMPLETE. Mail it directly to the certificate holder.

If Box 4B, 4C or 5B is checked, this certificate is NOT COMPLETE for purposes of Section 220, Subd. 8 of the NYS Disability and Paid Family Leave Benefits Law. It must be emailed to PAU@wcb.ny.gov or it can be mailed for

**PART 2. To be completed by the NYS Workers' Compensation Board (Only if Box 4B, 4C or 5B have been checked)**

**State of New York  
Workers' Compensation Board**

According to information maintained by the NYS Workers' Compensation Board, the above-named employer has complied with the NYS Disability and Paid Family Leave Benefits Law (Article 9 of the Workers' Compensation Law) with respect to all of their employees.

Date Signed \_\_\_\_\_ By \_\_\_\_\_  
(Signature of Authorized NYS Workers' Compensation Board Employee)

Telephone Numbers \_\_\_\_\_ Name and Title \_\_\_\_\_

**Please Note:** Only insurance carriers licensed to write NYS disability and Paid Family Leave benefits insurance policies and NYS licensed insurance agents of those insurance carriers are authorized to issue Form DB-120.1. **Insurance brokers are NOT authorized to issue this form.**

## Additional Instructions for Form DB-120.1

By signing this form, the insurance carrier identified in Box 3 on this form is certifying that it is insuring the business referenced in Box 1a for disability and/or Paid Family Leave benefits under the NYS Disability and Paid Family Leave Benefits Law. The insurance carrier or its licensed agent will send this Certificate of Insurance Coverage (Certificate) to the entity listed 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 cancelled 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 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 NYS disability and/or Paid Family Leave benefits contract of insurance only while the underlying policy is in effect.

**Please Note: Upon the cancellation of the disability and/or Paid Family Leave benefits 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 Insurance Coverage for NYS disability and/or Paid Family Leave Benefits or other authorized proof that the business is complying with the mandatory coverage requirements of the NYS Disability and Paid Family Leave Benefits Law.**

### NYS DISABILITY AND PAID FAMILY LEAVE BENEFITS LAW

#### §220. Subd. 8

(a) 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 employment as defined in this article, 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 the payment of disability benefits and after January first, two thousand and twenty-one, the payment of family leave benefits for all employees has been secured as provided by this article. 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 disability benefits to any such employee if so employed.

(b) 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 employment as defined in this article and 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 the payment of disability benefits and after January first, two thousand eighteen, the payment of family leave benefits for all employees has been secured as provided by this article.

**Hon. Elaine Phillips**  
*Nassau County Comptroller*

**Charles J. Casolaro, Esq.**  
*Chief Counsel*



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

**JUSTIFICATION MEMORANDUM**

**To: Robert Cleary, Chief Procurement and Compliance Officer**

**Fr: Charles J. Casolaro, Esq. Chief Counsel to the Comptroller**

**Re: Routing of the Amendment to the Contract between the County of Nassau and Bonadio & Co., LLP, a/k/a The Bonadio Group**

**Date: December 27, 2022**

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This memo shall provide the justification why the personal services Contract between the County of Nassau ("the County" or "County") and Bonadio & Co., LLP, a/k/a The Bonadio Group ("Bonadio") should be amended and approved by the Nassau County Legislature.

The services to be provided by Bonadio under this Agreement consist of assisting the Comptroller's office in the preparation of the County's Annual Comprehensive Financial Reports ("ACFR"), which is the mandated report of the County's financial statements. The ACFR is to be prepared in accordance with Generally Accepted Accounting Principles ("GAAP") (as applied to governments) and Governmental Accounting and Auditing Financial Reporting Guide ("GAAFR") for the report to be eligible to receive the Government Finance Officers Association ("GFOA") "Certificate of Excellence in Financial Reporting" Award. **The filing of the ACFR must be completed no later than June 30<sup>th</sup> of each year.**

The underlying Contract was for a term of five (5) years of ACFR Financial Reporting, for the fiscal years **2019 to 2023**, with a payment of \$67,300.00 for the first year, then increasing to \$67,575.00 for the remaining four (4) years of the Contract term, for a total County contractual obligation of \$337,600.00.

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

However, on October 18, 2022, Deputy Comptroller Elizabeth Hill received a letter from Bonadio invoking the termination clause in the contract, claiming, *inter alia*, that the difficulty in getting the necessary financial information before it is available, along with significant changes to the report in June, ‘has caused, additional time and risk in completing the reporting.” Bonadio was, however, informed during the RFP selection process that the depth, breath and scope of the County and its individual departments and component units, along with the obsolete financial software system currently used by the County, sometimes resulted in financial information being delayed. The County has assured Bonadio that it is dedicated to meeting the fiscal goals of timely delivery of the ACFR.

Bonadio was the successful lowest and responsive bidder through the extensive 2019 RFP process. Based on their work on the 2019-2021 ACFRs, they are familiar with the County, and its financial reporting. It is too late at this time to search for a replacement for Bonadio for the 2022 ACFR, as a new firm would need to begin work in January 2023 coding a report writer or other technology to complete the 2022 ACFR on a timely basis.

For the County to meet its mandated deadline for the timely issuance of the 2022 financial statements and to ensure the receipt of the GFOA award, which the County has received for the past 37 consecutive years, the determination was made to engage in negotiations with Bonadio which resulted in this contract Amendment. The increase in funding for Bonadio for work on the 2022 financial statements is not substantial and will allow Bonadio the flexibility to work at a higher productivity level reducing any risk of error in the County’s ACFR submission.

The work performed by Bonadio is necessary and integral to the financial management of the County. Accordingly, the Comptroller’s Office strongly recommends approval of this contract Amendment.