Certified: --

E-16-23

Filed with the Clerk of the Nassau County Legislature on January 30, 2023 2:09pm

NIFS ID: CLPW22000030

Capital: X

Contract ID #: CQCO19000002

NIFS Entry Date: 12/08/2022

Department: Public Works

Service: 2022 PW FED County Audit Requirement

Term: from 01/01/2021 to 12/31/2022

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:	**Yes**
2) Comptroller Approval Form Attached:	**Yes**
3) CSEA Agmt. & 32 Compliance Attached:	**No**
4) Significant Adverse Information Identified? (if yes, attach memo):	**No**
5) Insurance Required:	**Yes**

Vendor/Municipality Info:	
Name: **Mayer Hoffman McCann CPAs**	ID#:**431947695**
Main Address: **685 Third AvenueNew York, NY 10017** Contract Specific Address: **Mayer Hoffman McCann, PC** **Principal Office:** **700 West 47th Street, Suite 1100,** **Kansas City, Missouri 64112**	
Main Contact: **Warren Ruppel**	
Main Phone: **(212) 503-6391**	

Department:
Contact Name: **Roseann D'Alleva**
Address: **NCDPW** **1194 Prospect Ave.** **Westbury, NY 11590**
Phone: **(516) 571-0525**
Email: **rdalleva@nassaucountyny.gov,ekobel@nassaucountyny.gov,ldionisio@nassaucountyny.gov**

Contract Summary

Purpose: Amendment #1. Contractor is to provide services related to the comprehensive audit of the County's financial statements, provide management letter, perform the County's mandated single audit and provide other related services

Method of Procurement: A request for proposals was issued in April 2019.

Procurement History: The Contract was entered into after a written request for proposals was issued on April 5, 2019. Potential proposers were made aware of the availability of the RFP by advertisement in Newsday and the NYS Contract Reporter, posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on May 17, 2019. 3 proposals were received an<l evaluated.. The evaluation committee consisted of: five employees from the

Comptroller's Office, three of whom were voting members and 1 employee from the County Executive's Office who was a voting member. The proposals were scored and ranked. As a result of the scoring and ranking, Marks Paneth was selected. Mayer Hoffman McCann was assigned this Contract pursuant to an Assignment executed by the County and Marks Paneth LLP effective January 1, 2022.
Description of General Provisions: Audit of the County's Financial Statements
Impact on Funding / Price Analysis: Amendment for additional services is $190,000. $ 185,000 is being encumbered at this time against projects: 61587, 61025, 63029, 61103, and 62900.
Change in Contract from Prior Procurement: This amendment adds additional money for additional services required to be performed by the contractor.
Recommendation: Approve as Submitted

Advisement Information

Fund	Control	Resp. Center	Object	Index Code	Sub Object	Budget Code	Line	Amount
CAP			00	PWCAPCAP	00006	PWCAPCAP 00006 61103 000	09	$20,000.00
Project Number Project Detail		61103 000						
						TOTAL		**$185,000.00**
CAP			00	PWCAPCAP	00006	PWCAPCAP 00006 61025 000	07	$20,000.00
Project Number Project Detail		61025 000						
						TOTAL		**$185,000.00**
CAP			00	PWCAPCAP	00006	PWCAPCAP 00006 61587 000	06	$85,000.00
Project Number Project Detail		61587 000						
						TOTAL		**$185,000.00**
CAP			00	PWCAPCAP	00006	PWCAPCAP 00006 63029 000	08	$40,000.00
Project Number Project Detail		63029 000						
						TOTAL		**$185,000.00**
CAP			00	PWCAPCAP	00006	PWCAPCAP 00006 62900 000	10	$20,000.00
Project Number Project Detail		62900 000						
						TOTAL		**$185,000.00**

Additional Info	
Blanket Encumbrance	
Transaction	
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	$0.00
Federal	$0.00
State	$0.00
Capital	$185,000.00
Other	$0.00
Total	**$185,000.00**

Routing Slip

Department			
NIFS Entry	Elizabeth Kobel	01/02/2023 01:43PM	Approved
NIFS Final Approval	Roseann D'Alleva	01/02/2023 01:54PM	Approved
Final Approval	Roseann D'Alleva	01/02/2023 01:54PM	Approved
DPW			
Capital Fund Approval	Roseann D'Alleva	01/02/2023 01:54PM	Approved
Final Approval	Roseann D'Alleva	01/02/2023 01:54PM	Approved
County Attorney			
RE & Insurance Verification	Andrew Amato	01/10/2023 09:20AM	Approved
Approval as to Form	Richard Soleymanzadeh	01/06/2023 11:58AM	Approved
NIFS Approval	Mary Nori	01/10/2023 11:05AM	Approved

Final Approval	Mary Nori	01/10/2023 11:05AM	Approved
OMB			
NIFS Approval	Nadiya Gumieniak	01/03/2023 09:35AM	Approved
NIFA Approval	Irfan Qureshi	01/04/2023 05:02PM	Approved
Final Approval	Irfan Qureshi	01/04/2023 05:02PM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Andrew Levey	01/17/2023 10:16AM	Approved
DCE Compliance Approval	Robert Cleary	01/19/2023 01:43PM	Approved
Vertical DCE Approval	Arthur Walsh	01/27/2023 02:39PM	Approved
Final Approval	Arthur Walsh	01/27/2023 02:39PM	Approved
Legislative Affairs Review			
Final Approval	Christopher Leimone	01/30/2023 02:03PM	Approved
Legislature			
Final Approval			In Progress
Comptroller			
Claims Approval			Pending
Legal Approval			Pending
Accounting / NIFS Approval			Pending
Deputy Approval			Pending
Final Approval			Pending
NIFA			
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 NASSAU COUNTY COMPTROLLER AND MAYER, HOFFMAN, MCCANN, P.C.

WHEREAS, the County has negotiated an amendment to a personal services agreement with Mayer, Hoffman, McCann, P.C., for services in connection with the complete annual financial audit of the County, single audits of federally-funded programs, and 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 said amendment with Mayer, Hoffman, McCann, P.C.

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) Mayer, Hoffman, McCann, PC, having having its principal office at 700 West 47th street, Suite 1100, Kansas City, Missouri 64112 (the Contractor"). Mayer Hoffman, McCann was assigned this Contract pursuant to as Assignment executed by the County and Marks Paneth LLP effective January 1, 2022.

W I T N E S S E T H:

WHEREAS, pursuant to County contract number CQCO19000002 between the County and the Contractor, executed on behalf of the County on January 14, 2020 and extended by Engagement letter through December 31st 2022 (the "Original Agreement"), the Contractor under the Original Agreement; and

WHEREAS, Services are contemplated in Section 2, of the Original Agreement (the services contemplated by the Original Agreement, the "Services"); and

WHEREAS, the term of the Original Agreement was from fiscal year ending December 31, 2020, with an option to extend the Agreement for up to three(3) additional audit years, with each extension covering the period from the commencement through completion of audit services for each respective fiscal year through fiscal year ending December 31, 2023. Whereas, all extensions shall be at the sole discretion of the Department, unless sooner terminated in accordance with the provisions of the Original Agreement; and

WHEREAS, 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	$275,000	
2020	$275,000	
2021	$275,000	if renewal option exercised
2022	$285,000	if renewal option exercised
2023	$285,000	if renewal option exercised; and

WHEREAS, the Payment in Section 3(a)III: in the original Agreement state 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 include Additional Service to be paid as per the Agreement and clarify that the Services are available to County Departments such as Public Works;

NOW, THEREFORE, in consideration of the premises and mutual covenants contained in this Amendment, the parties agree as follows with a Section 3(a)III(3) being added to reflect;

The maximum amount to be paid for such additional services shall be as set forth below;

Fiscal Year	Fee
2021	$60,000
2022	$60,000
2023	$70,000.

Section 3(a)I. is amended to say, "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. Contractor agrees that this compensation includes reimbursement for Contractors 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 Nassau County Legislature, in connection with this Agreement.

All the terms and conditions of the Original Agreement not expressly amended by this Amendment No. 1 shall remain in full force and effect and govern the relationship of the parties for the term of the amended Agreement.

WITNESS WHEREOF, the parties have executed this Amendment as of the date first above written.

Meyer Hoffman McCann
By:_____
Name: WARREN RUPPEL
Title: SHAREHOLDER

Date: 12/6/22

NASSAU COUNTY

By:_____
Name:_____
Title: County Executive
□ Deputy County Executive
Date:_____

PLEASE EXECUTE IN BLUE INK

STATE OF NEW YORK)
)ss.:
COUNTY OF ~~NASSAU~~) NEW YORK

On the 6th day of December in the year 2023 before me personally came Warren Ruppel to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of [redacted] that he or she is the Shareholder of Mayer Hoffman McCann, 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

IVETTE CANJURA
Notary Public, State of New York
No. 01CA6082346
Qualified in New York County
Commission Expires Oct. 21, 2026

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the ____ day of _____ in the year 2015 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 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

i

_____

i

Compliance with Law.

(a) 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.

(b) 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.

(c) Vendor Code of Ethics. By executing this Agreement, the Contractor hereby certifies and covenants that:

(i) The Contractor has been provided a copy of the Nassau County Vendor Code of Ethics issued on June 5, 2019, as may be amended from time to time (the "Vendor Code of Ethics"), and will comply with all of its provisions;

(ii) All of the Contractor's Participating Employees, as such term is defined in the Vendor Code of Ethics (the "Participating Employees"), have been provided a copy of the Vendor Code of Ethics prior to their participation in the underlying procurement;

(iii) All Participating Employees have completed the acknowledgment required by the Vendor Code of Ethics;

(iv) The Contractor will retain all of the signed Participating Employee acknowledgements for the period it is required to retain other records pertinent to performance under this Agreement;

(v) The Contractor will continue to distribute the Vendor Code of Ethics, obtain signed Participating Employee acknowledgments as new Participating Employees are added or changed during the term of this Agreement, and retain such signed acknowledgments for the period the Contractor is required to retain other records pertinent to performance under this Agreement; and

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.

Signature

WARREN RUPPA, SHAREHOLDER

Printed Name and Title

12/6/22

Date

NIFA Nassau County Interim Finance Authority

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

1. Vendor: Mayer Hoffman McCann CPAs

2. Amount requiring NIFA approval: $185,000.00

Amount to be encumbered: $185,000.00

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: 01/01/2021 to 12/31/2022
Has work or services on this contract commenced? No

If yes, please explain:

4. Funding Source:

General Fund (GEN)		Grant Fund (GRT)	
Capital Improvement Fund (CAP)	X	Other	

Federal %	100
State %	0
County %	0

Is the cash available for the full amount of the contract?	No
If not, will it require a future borrowing?	Yes
Has the County Legislature approved the borrowing?	Yes
Has NIFA approved the borrowing for this contract?	No

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

Amendment #1. Contractor is to provide services related to the comprehensive audit of the County's financial statements, provide management letter, perform the County's mandated single audit and provide other related services

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

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 01/04/2023

Authenticated User ***Date***

COMPTROLLER'S OFFICE

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

Regarding funding, please check the correct response:

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

If this is a capital project:

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

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

Authenticated User ***Date***

NIFA

Amount being approved by NIFA:

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

Authenticated User ***Date***

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

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

NIFA reserves the right to request additional information as needed.

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: Mayer Hoffman McCann, P.C.

CONTRACTOR ADDRESS: 700 West 47th Street, Suite 1100, Kansas City, Missouri 641

FEDERAL TAX ID #: 431947695

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

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

II. ☐ The contractor was selected pursuant to a Request for Proposals.
The Contract was entered into after a written request for proposals was issued on _____ [date]. Potential proposers were made aware of the availability of the RFP by advertisement in _____ [newspaper], posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on _____ [date]. _____ [state #] proposals were received and evaluated. The evaluation committee consisted of: _____
_____
_____ (list # of persons on committee and their respective departments). The proposals were scored and ranked. As a result of the scoring and ranking, the highest-ranking proposer was selected.

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

The contract was originally executed by Nassau County on January 14, 2020 [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 Three firms submitted proposals. After a lengthy evaluation process, including presentations by all of the three proposers, and the Best and Final Offers from each of the three proposers, the evaluation committee selected the proposal submitted by Marks Paneth. Mayer Hoffman McCann was assigned this Contract pursuant to an Assignment executed by the County and Marks Paneth LLP effective January 1, 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.

Roseann Dalleva

Department Head Signature

11-14-22

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 [X] If yes, to what campaign committee?

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WARREN.RUPPEL@CBIZ.COM]

Dated: 11/02/2022 11:04:50 am

Vendor: Mayer Hoffman McCann CPAs

Title: Shareholder

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.

None

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

Not a registered lobbyist.

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

None

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

None

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

None

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. Has the lobbyist/lobbying organization or any of its corporate officers 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 [X] If yes, to what campaign committee? If none, you must so state:

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.

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WARREN.RUPPEL@CBIZ.COM]

Dated: 11/02/2022 11:06:24 am

Vendor: Mayer Hoffman McCann CPAs

Title: Shareholder

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

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.

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: Alexandra Elliott
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country:

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-945-5130

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			

(Other) Assist. Secretary January 2017 & Operations Manager/Director January 2017

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

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Alexandra Elliott, 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, Alexandra Elliott, 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.

Mayer Hoffman McCann P.C.

Name of submitting business

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

Alexandra Elliott

Alexandra Elliott

Office Manager/Director

Title

11/1/22

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: Andrew Gragnani
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 914-953-0641

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

List of other addresses and telephone numbers attached

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

President	January 2022	Treasurer	
Chairman of Board		Shareholder	January 2009
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President	July 2010		
(Other)			

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

I own 1,000 of approximately 157,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Andrew Gragnani, 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, Andrew Gragnani, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

Andrew Gragnani

President
Title

11/1/22
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: Boyd O'Rourke
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-645-5604

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	February 2010
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President	January 2019		
(Other)			

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

I own 1,000 of approximately 157,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Boyd O'Rourke, 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, Boyd O'Rourke, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

Electronically signed and certified at the date and time indicated by:
Boyd O'Rourke

Boyd O'Rourke

Vice President
Title

11/1/22
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: Christopher Munsch
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-945-5603

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

List of other addresses and telephone numbers attached

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

President		Treasurer	July 2014
Chairman of Board		Shareholder	January 2015
Chief Exec. Officer		Secretary	
Chief Financial Officer	June 2015	Partner	
Vice President			
(Other) Assistant Treasurer 2012			

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

I own 1,000 of approximately 157,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Christopher Munsch, 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, Christopher Munsch, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

Christopher Munsch

Treasurer
Title

11/1/22
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: James Comito
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-945-5600

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	2005
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			

(Other) National Director of Professional Standards January 2012

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

I own 1,000 of approximately 157,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, James Comito, 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.

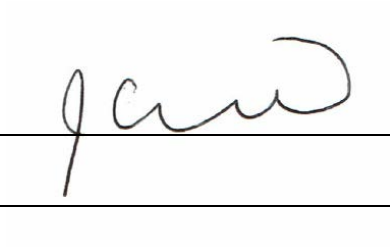
I, James Comito, hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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



James Comito

Vice President
Title

11/1/22
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: Jeffrey Gluck
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 201-694-1823

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board	January 2022	Shareholder	December 2008
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			
(Other)			

3. Do you have an equity interest in the business submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details. Yes, I own 1,000 of approximately 157,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Jeffrey Gluck , 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, Jeffrey Gluck , 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.

Mayer Hoffman McCann P.C.

Name of submitting business

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

Jeffrey Gluck

Jeffrey Gluck

Chairman, Board of Directors

Title

11/1/22

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: Michael Loritz
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-945-5611

Other present address(es): 1292 Laurel Way
City: Miramar Beach State/Province/Territory: FL Zip/Postal Code: 32550
Country: USA
Telephone: N/A

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	August 2010
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			
(Other) National Director of Audit Resource Group 2015			

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

I own 1,000 approximately 157,000 share outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.
In 2017, I was settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2010-2013. I paid a fine of $5,000. No restrictions were made upon my ability to practice.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and myself individually settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine and I paid a $5,000 fine. No sanctions were imposed to me individually.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See responses to Question 10 and 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Michael Loritz, 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 Loritz, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

Vice President
Title

11/1/22
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: William Mann
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-945-5604

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	August 2014
Chief Exec. Officer		Secretary	July 2015
Chief Financial Officer		Partner	
Vice President			
(Other)			

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

I own 1,000 of approximately 157,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, William Mann, 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, William Mann, 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.

Mayer Hoffman McCann P.C.

Name of submitting business

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

William Mann

Secretary

Title

11/1/22

Date

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: 11/02/2022

1) Proposer's Legal Name: Mayer Hoffman McCann CPAs

2) Address of Place of Business: 685 Third Avenue

City: New York State/Province/ Territory: NY Zip/Postal Code: 10017

Country: US

3) Mailing Address (if different):

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

Country:

Phone: (212) 503-6391

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

4) Dun and Bradstreet number: 121549302

5) Federal I.D. Number: 43-1947695

6) The proposer is a: (Describe)

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

YES [X] NO [ ] If yes, please provide details:

Mayer Hoffman McCann has an agreement with CBIZ, a publicly-traded corporation, to provide certain services, including staffing and office space.

8) Does this business control one or more other businesses?
YES [ ] NO [X] If yes, please provide details:

9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business?
YES [ ] NO [X] If yes, please provide details:

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 [X] If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).

11) Has the proposer, during the past seven years, been declared bankrupt?
YES [ ] NO [X] If yes, state date, court jurisdiction, amount of liabilities and amount of assets

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

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy open an investigation relating to the Kansas settlement, and we settled with the State of Hawaii for $1,500. And in 2021, we settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of our license renewal, rather than within 10 days as required by the state.

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

b) Any misdemeanor charge pending?
YES [ ] NO [X] 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 [X] NO [ ] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy open an investigation relating to the Kansas settlement, and we settled with the State of Hawaii for $1,500. And in 2021, we settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of our license renewal, rather than within 10 days as required by the state.

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.

None

(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.

None

(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.

None

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.

All clients of Mayer Hoffman McCann are included in a Salesforce database and certain protocols exist whereby any conflicts of interest or impairments to independence would be identified on a timely basis.

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 [X]

Is the proposer an individual?
YES [ ] NO [X] Should the proposer be other than an individual, the Proposal MUST include:

i) Date of formation;

12/21/2001

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.

See attached.

2 File(s) uploaded: MHM Shareholders 11.01.22.xlsx, MHM Shareholders 11.01.22.xlsx

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

See attached

2 File(s) uploaded: MHM Officers and Directors_11.01.22_.xlsx, MHM Officers and Directors_11.01.22_.xlsx

iv) State of incorporation (if applicable);

MO

v) The number of employees in the firm;

775

vi) Annual revenue of firm;

133000000

vii) Summary of relevant accomplishments

MHM is a national CPA firm headquartered in Kansas City We are licensed or authorized to practice in all 50 states. We serve attest clients in numerous industries, including public sector organizations that follow Governmental Accounting Standards Board accounting requirements.

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

1 File(s) uploaded: NYS Professions - Online Verifications.html

B. Indicate number of years in business.

68

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

MHM acquired the attest practice of Marks Paneth LLP, Nassau County's current auditor. The audit team and quality of service will be the same as provided to the County over the last 3 years.

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	Nassau County		
Contact Person	Lisa Tsikouras, County Director of Accounting		
Address	240 Old Country Road		
City	Mineola	State/Province/Territory	NY
Country	US		
Telephone	(516) 571-0210		
Fax #			
E-Mail Address	ltsikouras@nassaucountyny.gov		

Company	Rockland County		
Contact Person	Steve De Groat, Commissioner of Finance		
Address	50 Sanatorium Road, Building A, 8th Floor		
City	Pomona	State/Province/Territory	NY
Country	US		
Telephone	(845) 364-3870		
Fax #			
E-Mail Address	DeGroatS@co.rockland.ny.us		

Company	New York City School Construction Authority		
Contact Person	Yi-Wen Wang		
Address	30-30 Thomson Avenue		
City	Long Island City	State/Province/Territory	NY
Country	US		
Telephone	(718) 472-8000		
Fax #			
E-Mail Address	YWANG@nycsca.org		

I, Warren Ruppel , 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, Warren Ruppel , 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: Mayer Hoffman McCann CPAs

Electronically signed and certified at the date and time indicated by:
Warren Ruppel WARREN.RUPPEL@CBIZ.COM

Shareholder
Title

11/02/2022 10:57:52 am
Date

Mayer Hoffman McCann P.C. Shareholders

First Name	Middle Name	Last Name	Full Name
Mary	F.	Actor	Mary F. Actor
Ben	Andrew	Anderson	Ben Andrew Anderson
Timothy	Edward	Andrews	Timothy Edward Andrews
Marcello	Michael	Aquino	Marcello Michael Aquino
Richard	D.	Baker	Richard D. Baker
Vincent	S.	Barra	Vincent S. Barra
David	M.	Barrash	David M. Barrash
Brian	S.	Barsi	Brian S. Barsi
Patrick	Alan	Basney	Patrick Basney
Robert	John	Batz	Robert John Batz
Jeffrey	Francis	Baumgarten	Jeffrey Francis Baumgarten
Maria Liza	T	Belale	Maria Liza T Belale
Laurie	Ann	Bencal	Laurie Ann Bencal
Brian	Lee	Bergmann	Brian Lee Bergmann
Barry	Michael	Berkowitz	Barry Michael Berkowitz
Scott	Michael	Brenner	Scott Michael Brenner
Michael	Edwin	Broy	Michael Edwin Broy
Benedict	James	Bruno	Benedict James Bruno
Michael	Thomas	Burns	Michael Thomas Burns
Dana	King	Burton	Dana King Burton
David	Joseph	Bussius	David Joseph Bussius
Rhett	A.	Butler	Rhett A. Butler
Adam	P.	Buttery	Adam P. Buttery
Christopher	Anthony	Cacace	Christopher Anthony Cacace
Jeffrey	Paul	Carlstedt	Jeffrey Paul Carlstedt
Maggie	Elizabeth	Carson	Maggie Elizabeth Carson
Herb	M.	Chain	Herb M. Chain
Kevin	Michael	Chiappetta	Kevin Michael Chiappetta
Weng Yee		Chung	Weng Yee Chung
Gina		Citrola	Gina Citrola
Kelli	Marie	Cloutier	Kelli Cloutier
Anthony	Max	Coble	Anthony Max Coble
Robert	Jay	Cole	Robert Jay Cole
Pieter		Combrink	Pieter Combrink
James	Anthony	Comito	James Anthony Comito
James	Eustis	Corrigan, Jr.	James Eustis Corrigan, Jr.
Mark	Robert	Cuccia	Mark Robert Cuccia
Jacqueline	Nicole	Dale	Jacqueline Nicole Dale
Mark	Angelo	D'Ambrosi	Mark Angelo D'Ambrosi
John		D'Amico	John D'Amico
Nathan	Blair	Daniels	Nathan Daniels

First Name	Middle Name	Last Name	Full Name
Carrie	Lynn	Demakis	Carrie Lynn Demakis
Dale	Robert	Derks	Dale Robert Derks
Philip		DeRosa	Philip DeRosa
Marc	M.	Despagni	Marc M. Despagni
Manda	Kay	Dinkel	Manda Dinkel
Brendan	Patrick	Donovan	Brendan Patrick Donovan
Robert	Edmund	Dowling	Robert Edmund Dowling
Dana	Lynn	Dreier	Dana Lynn Dreier
Bruce	A.	Dudzic	Bruce A. Dudzic
Karl	Edward	Duell	Karl Edward Duell
Paul	Clark	Dunham	Paul Clark Dunham
Cindy	Jo	Dwyer	Cindy Jo Dwyer
Bradley	S.	Eckstein	Bradley S. Eckstein
Rhett	Jackson	Ennis	Rhett Jackson Ennis
Matthew	David	Estersohn	Matthew David Estersohn
Stephen	Michael	Fanucchi	Stephen Michael Fanucchi
Joyce	David	Farris	Joyce David Farris
Karl	Gerard	Fassnacht	Karl Gerard Fassnacht
Donald	Francis	Faul, Jr.	Donald Francis Faul, Jr.
Stephanie	Prows	Fawson	Stephanie Prows Fawson
Michael	Joseph	Fosorile	Michael Joseph Fosorile
Jeffrey	Milton	Fox	Jeffrey Milton Fox
Gary	Yukio	Fujita	Gary Yukio Fujita
David	James	Giannetti	David James Giannetti
Craig	Alan	Gilman	Craig Alan Gilman
Jeffrey	Stuart	Gluck	Jeffrey Stuart Gluck
Peter	L.	Gold	Peter L. Gold
Hope	Susan	Goldstein	Hope Susan Goldstein
Alan	Todd	Gordon	Alan Todd Gordon
Andrew	Eufemio	Gragnani	Andrew Eufemio Gragnani
Ryan	James	Gregory	Ryan James Gregory
Anthony	Mark	Hakes	Anthony Mark Hakes
Melinda	Marie	Hallinan	Melinda Marie Hallinan
William	John	Hamilton	William John Hamilton
Jennifer	Renee	Harris	Jennifer Renee Harris
Norman		Haugen	Norman Haugen
Stephen	Charles	Henley	Stephen Charles Henley
Heather	Marie	Hernandez	Heather Marie Hernandez
Kevin	Michael	Higgins	Kevin Michael Higgins
Fred	William	Hinkle	Fred William Hinkle
Howard	Jay	Hoff	Howard Jay Hoff
Tasha	Jolynn	Hogue	Tasha Jolynn Hogue
Richard	Arthur	Howard, Jr.	Richard Arthur Howard, Jr.

First Name	Middle Name	Last Name	Full Name
Daniel	Bradley	Hughes	Daniel Bradley Hughes
Hal	Jackson	Hunt	Hal Jackson Hunt
William	Alan	Ivers	William Alan Ivers
Ryszard (Richard)		Jania	Ryszard (Richard) Jania
David	C.	Janosek	David C. Janosek
James	Richard	Javorcic	James Richard Javorcic
Vivian		Jin	Vivian Jin
Michael	Patrick	Jones	Michael Patrick Jones
Joseph	J.	Kanjamala	Joseph J. Kanjamala
Lawrence	Marc	Kaplan	Lawrence Marc Kaplan
David	Alan	Katzman	David Alan Katzman
Andrew	Patrick	Kiefer	Andrew Patrick Kiefer
Kurt	S.	Kiess	Kurt S. Kiess
Hongjo		Kim	Hongjo Kim
Daniel	Frederick	Kjergaard	Daniel Frederick Kjergaard
Edward	Daniel	Klapheke	Edward Daniel Klapheke
Craig	Allen	Klein	Craig Allen Klein
Allan	Conrad	Klose	Allan Conrad Klose
Joel	B.	Kramer	Joel B. Kramer
Andrew	H.	Kubrick	Andrew H. Kubrick
Richard	Carl	Kudzmas	Richard Carl Kudzmas
Stephen	Michael	Lackey	Stephen Michael Lackey
Paul	Lawrence	Languirand	Paul Lawrence Languirand
Katina	Marie	Larsen	Katina Marie Larsen
Stein		Larsen	Stein Larsen
Catherine	Ruth	Latham	Catherine Ruth Latham
Linda	Davis	Lauer	Linda Davis Lauer
Alexander		Lebruto	Alexander Lebruto
Seth	Hanan	Leibson	Seth Hanan Leibson
Michael	Andrew	Lichtenberger	Michael Andrew Lichtenberger
Jennifer	Ann	Lilly-Raybon	Jennifer Ann Lilly-Raybon
Marc	Howard	List	Marc Howard List
Michael	David	Loritz	Michael David Loritz
William	Darrol	Mann	William Darrol Mann
Eric	Lee	Martin	Eric Lee Martin
Jennifer	M	Matasic	Jennifer M Matasic
Christine	Carol	McAlarney	Christine Carol McAlarney

Mayer Hoffman McCann P.C. Shareholders

Name	Position
Dana King Burton	Member, MHM Board of Directors
James Anthony Comito	Vice President
Jeffrey Stuart Gluck	Chairman of the Board, MHM Board of Directors
Andrew Eufemio Gragnani	President Member, MHM Board of Directors
Katina Marie Larsen	Member, MHM Board of Directors
Jennifer Ann Lilly-Raybon	Member, MHM Board of Directors
Michael David Loritz	Vice President
William Darrol Mann	Secretary

NYSED Logo Skip To Content
OP LOGO

Office of the Professions

Search OP

- RSS Feed
- News
- Online Services
- Professions
- State Boards
- Enforcement
- Corporate Entities
- Consumers
- Find Answers

Online Services

Verifications

- Licensees, by name
- Licensees, by license number
- Permits, by name
- Pharmacy Establishments
- Professional Business Entities (other than pharmacies)
- Help with Searches
- Terms of Use

Registration Renewal

- Renewal Information

NYSED / OP / Online Services

Verification Searches

The information furnished at this web site is from the Office of Professions' official database and is updated daily, Monday through Friday. The Office of Professions considers this information to be a secure, primary source for license verification.

Business Entity Information *

11/30/2022

Name : MAYER HOFFMAN MCCANN PC DBA:MAYER HOFFMAN MCCANN CPAS
Street Address :
700 WEST 47TH STREET
SUITE 1100
KANSAS CITY, MO 641120000

Business Entity : Professional Service Corporation
PSC # : 080655
Initial Filing Date : 02/03/03
Current through : 06/30/25

Officers, Directors, Shareholders : Click on license number link to the left of professional's name for detailed information.
045006 SPIEGEL GREGG -
048925 BARRA VINCENT S -
048997 IVERS WILLIAM ALAN -
049050 STECKLER KENNETH LANCE -
049242 NICOKIRIS STEVEN -
052720 SILVER JAY DANIEL -
056253 VARGHESE SHAJI -
061059 GOLDEN STEVEN ERIC -
061980 MINKER MARC JEFFREY -
062126 ANDREWS TIMOTHY EDWARD -
064888 GRAGNANI ANDREW -
073621 GLUCK JEFFREY STUART -
079404 ROSENBERG CINDY ELLEN -
080925 BERKOWITZ BARRY MICHAEL -
086098 SAHLU FASIKA -
087596 PLATTMAN MITCHELL ALAN -
098985 KAPLAN LAWRENCE MARC -
100271 MCALARNEY CHRISTINE C -
100581 MARTIN ERIC L -

---

* Use of this online verification service signifies that you have read and agree to the terms and conditions of use. See HELP glossary for further explanations of terms used on this page.

- Use your browser's back key to return to establishment list.
- You may search to see if there has been recent disciplinary action against this registered establishment.

Seal of the State Education Department

Laws & Regulations | About OP | Contact | Forms | Site Feedback

University of the State of New York - New York State Education Department

Contact NYSED | Index A - Z | Terms of Use

COUNTY OF NASSAU

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

1. Name of the Entity: Mayer Hoffman McCann CPAs

Address: 685 Third Avenue

City: New York State/Province/Territory: NY Zip/Postal Code: 10017

Country: US

2. Entity's Vendor Identification Number: 43-1947695

3. Type of Business: Other (specify) Professional Services Corporation

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

1 File(s) uploaded: MHM Officers and Directors_11.01.22_.xlsx

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.

1 File(s) uploaded: MHM Shareholders 11.01.22.xlsx

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.

None

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 [X]

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

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

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

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

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

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WARREN.RUPPEL@CBIZ.COM]

Dated: 11/02/2022 11:11:02 am

Title: Shareholder

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

Mayer Hoffman McCann P.C. Shareholders

Name	Position
Dana King Burton	Member, MHM Board of Directors
James Anthony Comito	Vice President
Jeffrey Stuart Gluck	Chairman of the Board, MHM Board of Directors
Andrew Eufemio Gragnani	President Member, MHM Board of Directors
Katina Marie Larsen	Member, MHM Board of Directors
Jennifer Ann Lilly-Raybon	Member, MHM Board of Directors
Michael David Loritz	Vice President
William Darrol Mann	Secretary

Mayer Hoffman McCann P.C. Shareholders

First Name	Middle Name	Last Name	Full Name
Mary	F.	Actor	Mary F. Actor
Ben	Andrew	Anderson	Ben Andrew Anderson
Timothy	Edward	Andrews	Timothy Edward Andrews
Marcello	Michael	Aquino	Marcello Michael Aquino
Richard	D.	Baker	Richard D. Baker
Vincent	S.	Barra	Vincent S. Barra
David	M.	Barrash	David M. Barrash
Brian	S.	Barsi	Brian S. Barsi
Patrick	Alan	Basney	Patrick Basney
Robert	John	Batz	Robert John Batz
Jeffrey	Francis	Baumgarten	Jeffrey Francis Baumgarten
Maria Liza	T	Belale	Maria Liza T Belale
Laurie	Ann	Bencal	Laurie Ann Bencal
Brian	Lee	Bergmann	Brian Lee Bergmann
Barry	Michael	Berkowitz	Barry Michael Berkowitz
Scott	Michael	Brenner	Scott Michael Brenner
Michael	Edwin	Broy	Michael Edwin Broy
Benedict	James	Bruno	Benedict James Bruno
Michael	Thomas	Burns	Michael Thomas Burns
Dana	King	Burton	Dana King Burton
David	Joseph	Bussius	David Joseph Bussius
Rhett	A.	Butler	Rhett A. Butler
Adam	P.	Buttery	Adam P. Buttery
Christopher	Anthony	Cacace	Christopher Anthony Cacace
Jeffrey	Paul	Carlstedt	Jeffrey Paul Carlstedt
Maggie	Elizabeth	Carson	Maggie Elizabeth Carson
Herb	M.	Chain	Herb M. Chain
Kevin	Michael	Chiappetta	Kevin Michael Chiappetta
Weng Yee		Chung	Weng Yee Chung
Gina		Citrola	Gina Citrola
Kelli	Marie	Cloutier	Kelli Cloutier
Anthony	Max	Coble	Anthony Max Coble
Robert	Jay	Cole	Robert Jay Cole
Pieter		Combrink	Pieter Combrink
James	Anthony	Comito	James Anthony Comito
James	Eustis	Corrigan, Jr.	James Eustis Corrigan, Jr.
Mark	Robert	Cuccia	Mark Robert Cuccia
Jacqueline	Nicole	Dale	Jacqueline Nicole Dale
Mark	Angelo	D'Ambrosi	Mark Angelo D'Ambrosi
John		D'Amico	John D'Amico
Nathan	Blair	Daniels	Nathan Daniels

First Name	Middle Name	Last Name	Full Name
Carrie	Lynn	Demakis	Carrie Lynn Demakis
Dale	Robert	Derks	Dale Robert Derks
Philip		DeRosa	Philip DeRosa
Marc	M.	Despagni	Marc M. Despagni
Manda	Kay	Dinkel	Manda Dinkel
Brendan	Patrick	Donovan	Brendan Patrick Donovan
Robert	Edmund	Dowling	Robert Edmund Dowling
Dana	Lynn	Dreier	Dana Lynn Dreier
Bruce	A.	Dudzic	Bruce A. Dudzic
Karl	Edward	Duell	Karl Edward Duell
Paul	Clark	Dunham	Paul Clark Dunham
Cindy	Jo	Dwyer	Cindy Jo Dwyer
Bradley	S.	Eckstein	Bradley S. Eckstein
Rhett	Jackson	Ennis	Rhett Jackson Ennis
Matthew	David	Estersohn	Matthew David Estersohn
Stephen	Michael	Fanucchi	Stephen Michael Fanucchi
Joyce	David	Farris	Joyce David Farris
Karl	Gerard	Fassnacht	Karl Gerard Fassnacht
Donald	Francis	Faul, Jr.	Donald Francis Faul, Jr.
Stephanie	Prows	Fawson	Stephanie Prows Fawson
Michael	Joseph	Fosorile	Michael Joseph Fosorile
Jeffrey	Milton	Fox	Jeffrey Milton Fox
Gary	Yukio	Fujita	Gary Yukio Fujita
David	James	Giannetti	David James Giannetti
Craig	Alan	Gilman	Craig Alan Gilman
Jeffrey	Stuart	Gluck	Jeffrey Stuart Gluck
Peter	L.	Gold	Peter L. Gold
Hope	Susan	Goldstein	Hope Susan Goldstein
Alan	Todd	Gordon	Alan Todd Gordon
Andrew	Eufemio	Gragnani	Andrew Eufemio Gragnani
Ryan	James	Gregory	Ryan James Gregory
Anthony	Mark	Hakes	Anthony Mark Hakes
Melinda	Marie	Hallinan	Melinda Marie Hallinan
William	John	Hamilton	William John Hamilton
Jennifer	Renee	Harris	Jennifer Renee Harris
Norman		Haugen	Norman Haugen
Stephen	Charles	Henley	Stephen Charles Henley
Heather	Marie	Hernandez	Heather Marie Hernandez
Kevin	Michael	Higgins	Kevin Michael Higgins
Fred	William	Hinkle	Fred William Hinkle
Howard	Jay	Hoff	Howard Jay Hoff
Tasha	Jolynn	Hogue	Tasha Jolynn Hogue
Richard	Arthur	Howard, Jr.	Richard Arthur Howard, Jr.

First Name	Middle Name	Last Name	Full Name
Daniel	Bradley	Hughes	Daniel Bradley Hughes
Hal	Jackson	Hunt	Hal Jackson Hunt
William	Alan	Ivers	William Alan Ivers
Ryszard (Richard)		Jania	Ryszard (Richard) Jania
David	C.	Janosek	David C. Janosek
James	Richard	Javorcic	James Richard Javorcic
Vivian		Jin	Vivian Jin
Michael	Patrick	Jones	Michael Patrick Jones
Joseph	J.	Kanjamala	Joseph J. Kanjamala
Lawrence	Marc	Kaplan	Lawrence Marc Kaplan
David	Alan	Katzman	David Alan Katzman
Andrew	Patrick	Kiefer	Andrew Patrick Kiefer
Kurt	S.	Kiess	Kurt S. Kiess
Hongjo		Kim	Hongjo Kim
Daniel	Frederick	Kjergaard	Daniel Frederick Kjergaard
Edward	Daniel	Klapheke	Edward Daniel Klapheke
Craig	Allen	Klein	Craig Allen Klein
Allan	Conrad	Klose	Allan Conrad Klose
Joel	B.	Kramer	Joel B. Kramer
Andrew	H.	Kubrick	Andrew H. Kubrick
Richard	Carl	Kudzmas	Richard Carl Kudzmas
Stephen	Michael	Lackey	Stephen Michael Lackey
Paul	Lawrence	Languirand	Paul Lawrence Languirand
Katina	Marie	Larsen	Katina Marie Larsen
Stein		Larsen	Stein Larsen
Catherine	Ruth	Latham	Catherine Ruth Latham
Linda	Davis	Lauer	Linda Davis Lauer
Alexander		Lebruto	Alexander Lebruto
Seth	Hanan	Leibson	Seth Hanan Leibson
Michael	Andrew	Lichtenberger	Michael Andrew Lichtenberger
Jennifer	Ann	Lilly-Raybon	Jennifer Ann Lilly-Raybon
Marc	Howard	List	Marc Howard List
Michael	David	Loritz	Michael David Loritz
William	Darrol	Mann	William Darrol Mann
Eric	Lee	Martin	Eric Lee Martin
Jennifer	M	Matasic	Jennifer M Matasic
Christine	Carol	McAlarney	Christine Carol McAlarney

Client#: 2372 CBIZINC

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/25/2022

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CBIZ Insurance Services, Inc.
700 West 47th Street, Suite 1100
Kansas City, MO 64112
816 945-5500

CONTACT NAME: Laura Weeks
PHONE (A/C, No, Ext): - FAX (A/C, No):
E-MAIL ADDRESS: lweeks@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Transportation Insurance Company	20494
INSURER B : The Continental Insurance Company	35289
INSURER C : Arch Insurance Company	11150
INSURER D : American Casualty Company of Reading	20427
INSURER E :	
INSURER F :	

INSURED
Mayer Hoffman McCann P.C.
700 West 47th Street, Suite 1100
Kansas City, MO 64112

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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			6071966463	09/30/2022	09/30/2023	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE / X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$15,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	X POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			6071966477	09/30/2022	09/30/2023	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB / X OCCUR			7034502049	09/30/2022	09/30/2023	EACH OCCURRENCE	$25,000,000
C	X EXCESS LIAB / X CLAIMS-MADE			UXP300013900	09/30/2022	09/30/2023	AGGREGATE	$25,000,000
	DED / RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC624963562	09/30/2022	09/30/2023	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		6024963593 CA	09/30/2022	09/30/2023	E.L. EACH ACCIDENT	$1,000,000
							E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

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

RE: Nassau County is additional insured as respects General Liability, only as required by written contract, subject to the terms and conditions of the policy.

CERTIFICATE HOLDER

Nassau County Comptroller's Office
240 Old Country Road
Mineola, NY 11501

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Mark G. Stolz

© 1988-2015 ACORD CORPORATION. All rights reserved.

COUNTY OF NASSAU
DEPARTMENT OF PUBLIC WORKS

Inter-Departmental Memo

TO: Civil Service Employees Association, Nassau Local 830
Att: Ronald Gurrieri, President

FROM: Department of Public Works

DATE: January 7, 2022

SUBJECT: CSEA Notification of a Proposed DPW Contract Requirements Contract Auditing Services associated with Federal Reimbursement

The following notification is to comply with the spirit and intent of Section 32 of the County/CSEA contract. It should not be implied that the proposed DPW authorization is for work, which has "historically and exclusively been performed by bargaining unit members."

1. DPW plans to recommend a contract/agreement for the following services: Financial Auditing

2. The work involves the following

   Auditing services for consultant contract claims required for Federal Reimbursement. NYSDOT requires financial auditing services for claims submitted by various Consultants and their subconsultants related to Professional Services performed on various Federally funded construction projects on behalf of Nassau County. The services are/were needed for the entire duration of either design and/or construction management of transportation improvement projects. The staff doing the audit must be certified.

3. An estimate of the cost is: $200,000.00

4. An estimate of the duration is: One (1) year

Should you wish to propose an alternative to the proposed contract/agreement, please respond within ten (10) days to: Department of Public Works, Att: Roseann D'Alleva, Deputy Commissioner, telephone 1-0525, fax 1-9657.

for Roseann D'Alleva
Deputy Commissioner

RD:jd
c: Jose Lopez, Director, Office of Labor Relations
Seth Blau, Deputy Director, Office of Labor Relations
Roseann D'Alleva, Deputy Commissioner
Loretta Dionisio, Assistant to Deputy Commissioner
Christopher Yansick, Unit Head, Financial Management Unit
Diane Pyne, Unit Head, Human Resources Unit

COUNTY OF NASSAU
DEPARTMENT OF PUBLIC WORKS
Inter-Departmental Memo

61TO: Office of the County Executive
Att: Edward W. Powers, Deputy County Executive

FROM: Department of Public Works

DATE: September 15, 2022

SUBJECT: Retroactive Amendment – Financial Auditing Services
Financial Auditing Services
Mayer Hoffman McCann, P.C Contract No. CQCO19000002

The Department of Public Works (DPW) requires financial auditing services for claims submitted by various Consultants and their subconsultants related to Professional Services performed on various Federally funded construction projects on behalf of the Nassau County. The services are/were needed upon the completion of the construction project for the entire duration of either design and/or construction management of transportation improvement projects.

DPW is requesting an amendment for additional cap space under this contract in the amount of $200,000 of which a Task order one in the amount of $15,000 has already been approved to perform the first two audits required by NYDOT for PINS # 0760.43 and 0760.58. The Comptroller's Office is in agreement these services are part of the scope of service under Contract No. CQCO19000002 Mayer Hoffman McCann, P.C. DPW requires the service of this qualified CPA firm to perform agreed-upon procedures engagements resulting in the issuance of Direct Cost Reports for a number of capital project close-outs in order to receive full reimbursement. Performance of the procedures, which were agreed to by The Nassau County Department of Public Works and New York State Department of Transportation (NYSDOT) solely to assist the County and NYSDOT to determine if the costs and fees submitted by consultants providing professional services are allowable based on contract provisions, the Federal Acquisition Regulations (48 CFR, Part 31) (FAR) and the policies prescribed by NYSDOT and as per the Master and Supplemental Agreements.

The procedures were performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants and per established procedure of NYSDOT for Locally Administered Projects. The sufficiency of the audit procedure and findings are solely the responsibility of those specified in the audit report. The Firm will obtain Contracts/Agreements for prime consultants and subconsultants with aggregate payments over $300,000 (three hundred thousand dollars). Summarize contract terms including all matters specifically related to the costs to be charged to the contract and the maximum amounts payable (MAP). They will review prior audit history, collect claim documents, schedule of billed contract costs, job costing ledger, direct technical labor (Consultant and Subconsultants), overhead costs, direct non-salary Costs (DNSC's) (Consultant and Subconsultants), and fixed fee (or net fee).

The Department will utilize this contract amendment on an ongoing basis to complete required financial audits at close – out to receive reimbursements. The Department intends to seek approval to retroactively amend the contract Cap and increase $60,000 in 2021, $70,000 in 2022 and $70,000 in 2023.

SUBJECT: Amendment – Financial Auditing Services
Financial Auditing Services
Mayer Hoffman McCann, P.C Contract No. CQCO19000002

The Department is also seeking approval for an encumbrance in the amount of $185,000 to perform the audits remaining s required by NYDOT. Funds are available from the capital budget Project code 61587-000 = $85,000, 61025 000 = $20,000 ,61103 000= $20,000, 63029 000 = $40,000, 62900 000= $20,000.

With your concurrence, the Department will process the encumbrance and amendment through the appropriate approvals.

Following your approval, or disapproval, we will proceed accordingly.

Kenneth G. Arnold
Commissioner

KGA:las
c: Jeff Schoen, Deputy Comptroller/Chief Counsel
Roseann D'Alleva, Deputy Commissioner

APPROVED:

09/19/2022

Edward W. Powers Date
Deputy County Executive

DISAPPROVED:

Edward W. Powers Date
Deputy County Executive

REQUEST TO INITIATE **RTI Number** 22-0008

REQUEST FOR QUALIFICATIONS/REQUEST FOR PROPOSAL/REQUEST FOR BID CONTRACT

PART I: Approval by the Deputy County Executive for Operations must be obtained prior to ANY RFQ/RFP/RFBC

☐ **RFQ** ☒ **RFP** ☐ **RFBC** ☐ **In-House or Requirements Work Order**

Project Title: Auditing Services associated with Federal Reimbursement

Department: Public Works Project Manager: Roseann D'Alleva Date: January 2022

Service Requested: Auditing services for consultant contract claims required for Federal Reimbursement.

Justification: I. NYSDOT requires financial auditing services for claims submitted by various Consultants and their subconsultants related to Professional Services performed on various Federally funded construction projects on behalf of the Nassau County. The services are/were needed for the entire duration of either design and/or construction management of transportation improvement projects.

Requested by: Public Works Department/Agency/Office

Project Cost for this Phase/Contract: (Plan/Design/Construction/CM/Equipment) $200,000
Circle appropriate phase

Total Project Cost: NA
Includes, design, construction and CM

Date Start Work: January 2022 Duration: 1 years
Phase being requested Phase being requested

Capital Funding Approval: YES ☐ NO ☐ _____ SIGNATURE DATE

Funding Allocation (Capital Project): 61587 - $100,000; 63029 – 40,000; 61025 - $20,000; 61103 - $20,000; 62900 - $20,000
See Attached Sheet if multiyear ☐

NIFS Entered : _____ SIGNATURE DATE

AIM Entered: [signature] 1/12/22 SIGNATURE DATE

Funding Code: _____
use this on all 'encumbrances

Timesheet Code: 22-0008
use this on timesheets

State Environmental Quality Review Act (SEQRA):
Type II Action ☒ or, Environmental Assessment Form Required ☐
Supplemental Environmental Documentation _____

Department Head Approval: YES ☒ NO ☐ [signature] SIGNATURE

DCE/Ops Approval: YES ☐ NO ☐ [signature] SIGNATURE 1-11-22

PART II: To be submitted to Chief Deputy County Executive after Qualifications/Proposals/Contracts are received from Responding vendors.

	Vendor	Quote	Comment
1.			
2.			
3.			
4.			

See Attached Sheet ☐

DCE/Ops Approval: YES NO Signature _____

Version January 2014

Contract Assignment Approval Form

Contract Details

Service: **Audit of the County Financial Statements**	
Current Contract ID #: **CQCO19000002**	
Current Vendor (Assignor) Marks Paneth LLP	
Current Vendor EIN **11-3518842**	
Contract Term From **November 15, 2019**	To: **December 31, 2023**
Effective Date of Assignment: **January 1, 2022**	
New Contract Vendor (Assignee): **Mayer Hoffman McCann P.C.**	
New Contract ID:	
NITS Entry Date:	

1) Mandated Program.	Yes/ No
2) Insurance Required	Yes/ No
3) Material Adverse Information Identified (if yes, attach memo)	Yes/No

New Vendor		County Department
Name Mayer Hoffman McCann	EIN 43-1947695	Department Contact Charles J. Casolaro, Esq. Deputy Chief Counsel
Address 685 Third Avenue, New York, NY 10017	Contact Person Warren Ruppel	Address 240 Old Country Road Mineola, New York 11501
	Phone 212-503-8800	Phone 516 571 3249

Approvals

Date Received	Department	Date Approved and Forwarded	Signature
	Department Head	3/8/2022	
	DPW (Capital)		
	County Attorney (Insurance)	3/9/2022	
	County Attorney (As to form)	03/08/2022	
	CPO	03/22/2022	
	DCE for Compliance	03/22/2022	
	DCE for the Department	3-23-22	
	Comptroller		

Charles J. Casolaro, Esq - Deputy Chief Counsel — **3/7/2022**

Prepared By — **Date**

Rev 1/26

Hon. Elaine Phillips
Nassau County Comptroller

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

INTERNAL OFFICE MEMO

To: **County Procurement Office**

Fr: **Deputy Chief Counsel Charlie Casolaro, Esq.**

Re: **Contract Assignment Approval – Marks Paneth to Mayer Hoffman McCann, P.C.**

Date: **March 8, 2022**

The County was advised that its Auditing Firm, Marks Paneth (Assignor) was as of January 1, 2022, acquired by Mayer Hoffman McCann, P.C.(Assignee). In accordance with the County's policy for the approval of the assignment of existing contracts, the Assignee provided the County with all necessary disclosure forms, insurance certificates, a duly executed Assignment of Contract, a memo attesting to the Assignees ability to perform the auditing service, and an engagement letter.

After a comprehensive review of all documents submitted, and interviews with the principals of the Assignee, the Comptroller's office recommends approval of this assignment of the contract. Marks Paneth provides a much needed and significant auditing service to the county and there is nothing contained in any of the documents that would indicate that this level of service will not be maintained by the Assignee.

The Assignee has communicated and represented to the Comptroller's office their commitment to providing quality service to the County and understands their rights and obligations under the Assignment.

The Comptroller's office recommends approval of the Assignment.

Mayer Hoffman McCann CPAs
The New York Practice of Mayer Hoffman McCann P.C., An Independent CPA Firm
685 Third Avenue ■ New York, NY 10017
212.503.8800 ■ www.mhmcpa.com

March 7, 2022

Jeffrey R. Schoen, Esq.
Deputy Comptroller/Chief Counsel
240 Old County Road
Mineola, New York 11501

Re: Assignment of Contract from Marks Paneth to Mayer Hoffman McCann CPAs

Dear Deputy Comptroller Schoen:

In accordance with the Contract Assignment Policy of Nassau County, please accept this letter as a request to assign the contract between the County of Nassau and Marks Paneth to Mayer Hoffman McCann CPAs, to provide services related to the comprehensive audit of the County's financial statements, provide management letters, perform the County's federally mandated single audit, and services related thereto.

By this letter, Mayer Hoffman McCann CPAs provide the following required information:

1. Mayer Hoffman McCann CPAs
   685 Third Avenue
   New York, NY 10017
   Federal ID# 43-1947695
   Contact: Warren Ruppel, Shareholder
   Telephone: 212-503-6391
   Email: warren.ruppel@cbiz.com
2. The assignment is necessary as the attest practice of Marks Paneth LLP was acquired by Mayer Hoffman McCann CPAs as of January 1, 2022.
3. Mayer Hoffman McCann CPAs is a national CPA firm with offices across the United States. All of the resources which provided services to Nassau County by Marks Paneth LLP are now part of Mayer Hoffman McCann CPAs.
4. Mayer Hoffman McCann CPAs has registered in the Nassau County vendor portal. All of the information required by the vendor portal has been obtained.
5. Insurance certificates required under the contract being assigned are attached.
6. The Executed Assignment is attached.
7. The effective date of the assignment is January 1, 2022.

Should you require anything further information or documentation, Mayer Hoffman McCann shall provide it upon request. Thank you.

Very truly yours,

Warren Ruppel, CPA
Shareholder

KRESTON

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/07/2022

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).

PRODUCER
Aon Risk Services Central, Inc.
200 East Randolph Street, 12th Floor
Chicago, IL 60601

CONTACT NAME: Kyle Daker
PHONE (A/C, No, Ext): 1 312.785.5658 FAX (A/C, No):
E-MAIL ADDRESS: kyle.daker@aon.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Scottsdale Insurance Company	
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Mayer Hoffman McCann PC
700 West 47th Street, Suite 1100
Kansas City, MO 64112

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	CLAIMS-MADE / OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N	N / A					E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Indemnity Insurance			HWS0000140	01-Nov-21	01-Nov-22	Not less than US $2,000,000 any one claim and in the aggregate.	

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

CERTIFICATE HOLDER

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

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Aon Risk Services South, Inc.

© 1988-2015 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

Client#: 2372 CBIZINC

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/07/2022

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CBIZ Insurance Services, Inc.
700 West 47th Street, Suite 1100
Kansas City, MO 64112
816 945-5500

CONTACT NAME: Laura Weeks
PHONE (A/C, No, Ext): - FAX (A/C, No):
E-MAIL ADDRESS: lweeks@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Transportation Insurance Company	20494
INSURER B : Federal Insurance Company	20281
INSURER C : Continental Insurance Company	35289
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Mayer Hoffman McCann P.C.
700 West 47th Street, Suite 1100
Kansas City, MO 64112

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 INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			6071966463	09/30/2021	09/30/2022	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$15,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			6071966477	09/30/2021	09/30/2022	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB / X OCCUR			79866414	09/30/2021	09/30/2022	EACH OCCURRENCE	$25,000,000
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$25,000,000
	DED / RETENTION $							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC624963562	09/30/2021	09/30/2022	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH)	N / A		6024963593 CA	09/30/2021	09/30/2022	E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

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

RE: Nassau County is additional insured as respects General Liability, only as required by written contract, subject to the terms and conditions of the policy.

CERTIFICATE HOLDER

Nassau County Comptroller's Office
240 Old Country Road
Mineola, NY 11501

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

CBIZ Insurance Services, Inc.

© 1988-2015 ACORD CORPORATION. All rights reserved.

CONTRACT ASSIGNMENT

THIS CONTRACT ASSIGNMENT (hereinafter referred to as the "Contract Assignment") is made this ____ day of February, 2022 by and among (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"), having its principal office at 240 Old Country Road, Mineola, New York 11501 and (ii) Marks Paneth LLP having its principal place of business at 685 Third Avenue, New York, New York 10017 ("Assignor") and (iii) Mayer Hoffman McCann PC, having its principal place of business at 700 West 47th Street, Suite 1100, Kansas City Missouri 64112 with Employer Identification Number 43-1947695 ("Assignee"). The County, the Assignor, and the Assignee are hereinafter collectively referred to as "the Parties."

WHEREAS, the Assignor entered into a Contract for Services (hereinafter referred to as "the Contract") with the County as fully described in the Contract; and

WHEREAS, the Assignor desires to assign the Contract to the Assignee, upon the consent of the County; and

WHEREAS, the Assignee desires to accept the assignment of the Contract from the Assignor, upon the consent of the County; and

WHEREAS, the County has determined that the Assignee is a responsible vendor that has the capacity and capability to perform the Contract.

NOW WITNESSETH that the Parties agree as follows:

1. The Assignor, for good and valuable consideration, does hereby assign, transfer and set over unto the Assignee all rights, title and interest in the Contract.

2. The Assignor warrants and represents there are no known liens against the Contract or against Assignor relating to the Contract at this time and Assignor has no reason to believe any such liens will be filed in the future, which may result in a finding this Contract Assignment was made to avoid payment of such liens.

3. The Assignee shall provide all of the contract deliverables and comply with all the duties, obligations and requirements set forth in the Contract.

4. The Assignee assumes all responsibilities with regard to manner of performance of the Contract, including but not limited to, and only where applicable, professional liability and the furnishing valid certificates of insurance and bonds thereof to be effective as of the date this Contract Assignment is approved as described below, or on some other date agreed to by the parties, provided however, that there shall be no lapse or gaps in coverage afforded under such bonds and insurance to the County.

5. The Assignee shall defend, indemnify and hold and save the County harmless from any claims, damages or causes of actions that the Assignor heretofore had, has or hereafter may have against the County arising out of the Contract.

6. The County reserves any and all rights of any kind or nature whatsoever which it may have against the Assignor and the County's consent to the assignment of the Contract is expressly conditioned upon the understanding that the Contract Assignment shall not operate to discharge any claims, demands or causes of action the County heretofore had, now has, or hereafter may have against the Assignor for or by any reason or any matter or thing whatsoever.

7. The effective date of the Contract Assignment, for payment purposes, is January 1, 2022.

IN WITNESS WHEREOF, the parties hereto have caused the Contract Assignment to be duly executed on the day and year first above written.

ASSIGNOR: Marks Paneth LLP

By: Alyssa Forslund

Signer, Title Alyssa Forslund, Principal and General Counsel

ASSIGNEE:

By: William Mann, General Counsel

Signer, Title

Nassau County:

By: Jeffrey R. Schoen, Deputy Comptroller

Signer, Title

Nassau County Office of the Comptroller:

Nassau County: _____

By: _____

County Executive/Deputy County Executive

ARTHUR T. WALSH
Chief Deputy County Executive

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: Andrew Gragnani
   Date of birth:
   Home address:
   City: State/Province/Territory: Zip/Postal Code:
   Country: USA

   Business Address: 700 W. 47th Street. Suite 1100
   City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
   Country USA
   Telephone: 914-953-0641

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

   List of other addresses and telephone numbers attached

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

President	January 2022	Treasurer	
Chairman of Board		Shareholder	January 2009
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President	July 2010		
(Other)			

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [X] NO [ ] If Yes, provide details.
   I own 1,000 of approximately 161,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Andrew Gragnani, 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, Andrew Gragnani, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

Andrew Gragnani

President
Title

March 4, 2022
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: James Comito
   Date of birth:
   Home address:
   City: State/Province/Territory: Zip/Postal Code:
   Country: USA

   Business Address: 700 W. 47th Street, Suite 1100
   City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
   Country USA
   Telephone: 816-945-5600

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

   List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	2005
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			

(Other) National Director of Professional Standards January 2012

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [X] NO [ ] If Yes, provide details.
   I own 1,000 of approximately 161,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, James Comito, 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, James Comito, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

James Comito

National Director of Professional Standards
Title

March 4, 2022
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: Alexandra Elliott
   Date of birth: _____
   Home address: _____
   City: _____ State/Province/Territory: _____ Zip/Postal Code: _____
   Country: _____

   Business Address: 700 W. 47th Street, Suite 1100
   City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
   Country USA
   Telephone: 816-945-5130

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

   List of other addresses and telephone numbers attached

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

   President _____ Treasurer _____
   Chairman of Board _____ Shareholder _____
   Chief Exec. Officer _____ Secretary _____
   Chief Financial Officer _____ Partner _____
   Vice President _____
   (Other) Assist. Secretary January 2017 & Operations Manager/Director January 2017

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

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
   YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Alexandra Elliott, 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, Alexandra Elliott, 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.

Mayer Hoffman McCann P.C. Alexandra Elliott

Name of submitting business

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

Alexandra Elliott

Office Manager/Director

Title

March 4, 2022

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: Boyd O'Rourke
Date of birth:
Home address:
City: State/Province/Territory: Zip/Postal Code:
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-645-5604

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	February 2010
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President	January 2019		
(Other)			

3. Do you have an equity interest in the business submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details.
I own 1,000 of approximately 161,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Boyd O'Rourke, 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, Boyd O'Rourke, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

Electronically signed and certified at the date and time indicated by:
Boyd O'Rourke

Boyd O'Rourke

Vice President
Title

March 4, 2022
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: Michael Loritz
   Date of birth:
   Home address:
   City: State/Province/Territory: Zip/Postal Code:
   Country: USA

   Business Address: 700 W. 47th Street, Suite 1100
   City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
   Country USA
   Telephone: 816-945-5611

   Other present address(es): 1292 Laurel Way
   City: Miramar Beach State/Province/Territory: FL Zip/Postal Code: 32550
   Country: USA
   Telephone: N/A

   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	August 2010
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			

(Other) National Director of Audit Resource Group 2015

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [X] NO [ ] If Yes, provide details.
   I own 1,000 approximately 161,000 share outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.
In 2017, I was settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2010-2013. I paid a fine of $5,000. No restrictions were made upon my ability to practice.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and myself individually settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine and I paid a $5,000 fine. No sanctions were imposed to me individually.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See responses to Question 10 and 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Michael Loritz, 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 Loritz, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

National Director of Audit Resource Group
Title

March 4, 2022
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: Christopher Munsch
   Date of birth: _____
   Home address: _____
   City: _____ State/Province/Territory: _____ Zip/Postal Code: _____
   Country: USA

   Business Address: 700 W. 47th Street, Suite 1100
   City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
   Country USA
   Telephone: 816-945-5603

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

   List of other addresses and telephone numbers attached

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

President		Treasurer	July 2014
Chairman of Board		Shareholder	January 2015
Chief Exec. Officer		Secretary	
Chief Financial Officer	June 2015	Partner	
Vice President			

(Other) Assistant Treasurer 2012

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [X] NO [ ] If Yes, provide details.
   I own 1,000 of approximately 161,000 shares outstanding.

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 [X] 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 [X] 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 [x] 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 [x] 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 [x] 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 [x] 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 [x] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Christopher Munsch, 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, Christopher Munsch, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

Chris Munsch

Treasurer
Title

March 4, 2022
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: William Mann
Date of birth: Home address: City:
State/Province/Territory: Zip/Postal Code:
Country: USA

Business Address: 700 W. 47th Street, Suite 1100
City: Kansas City State/Province/Territory: MO Zip/Postal Code: 64112
Country USA
Telephone: 816-945-5604

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

List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	August 2014
Chief Exec. Officer		Secretary	July 2015
Chief Financial Officer		Partner	
Vice President			
(Other)			

3. Do you have an equity interest in the business submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details.
I own 1,000 of approximately 161,000 shares outstanding.

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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

In 2017, MHM and four shareholders settled with the Kansas Board of Accountancy related to an independence issue that occurred from 2008-2013. The firm paid a $10,000 fine. In 2019, the Hawaii Board of Accountancy opened an investigation relating to the Kansas settlement, and MHM settled with the State of Hawaii for $1,500. And in 2021, MHM settled with the Maine Board of Accountancy for $100, for notifying Maine of the Hawaii settlement as part of the firm's license renewal, rather than within 10 days as required by the state.

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 [X] NO [ ] If yes, provide an explanation of the circumstances and corrective action taken.

See response to Question 11.

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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, William Mann, 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, William Mann, 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.

Mayer Hoffman McCann P.C.
Name of submitting business

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

William Mann

Secretary
Title

March 4, 2022
Date

Mayer Hoffman McCann CPAs
The New York Practice of Mayer Hoffman McCann P.C., An Independent CPA Firm
685 Third Avenue ■ New York, NY 10017
212.503.8800 ■ www.mhmcpa.com

May 3, 2022

Nassau County
Attn: Elaine Phillips
Nassau County Comptroller
240 Old Country Road
Mineola, NY 11501

Dear Comptroller Phillips:

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide the County of Nassau, New York (the "County"). This letter constitutes the entire agreement between the parties with respect to Mayer Hoffman McCann CPAs, The New York Practice of Mayer Hoffman McCann P.C. ("MHM"), performance of the professional services described herein.

ENGAGEMENT OBJECTIVES

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the County's basic financial statements, as of December 31, 2021 and for the year then ended.

Also, accounting principles generally accepted in the United States of America ("US GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America ("US GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by US GAAP and will be subjected to certain limited procedures but will not be audited.

1. Management's Discussion and Analysis
2. Schedule of Changes in the County's Total Other Postemployment Benefit Liability and Related Ratios
3. Schedule of Contributions – NYSLRS Pension Plan
4. Schedule of the County's Proportionate Share of the Net Pension Liability – NYSLRS Pension Plan

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS and we will provide an opinion in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
2. Combining Statement of Net Position and Activities – Nonmajor Discretely Presented Component Units - Proprietary
3. Comparative Schedule of Actual Revenues vs. Modified Budget – General Fund
4. Comparative Schedule of Actual Expenditures vs. Total Budgetary Authority – General Fund
5. Schedule of Revenues, Expenditures and Changes in Fund Balance – Total Budgetary Authority, Actual and Budgetary Basis - Police District Fund, Sewer and Storm Water District Fund, and Disputed Assessment Fund
6. Schedule of Expenditures by County Departments and Offices Total Budgetary Authority and Actual – Grant Fund
7. Schedule of Revenues, Expenditures, and Changes in Fund Balance – Total Budgetary Authority, Actual and Budgetary Basis – Environmental Protection Fund
8. Schedule of Expenditures by County Departments and Offices – Total Budgetary Authority and Actual – COVID Fund
9. Schedule of Expenditures by County Departments and Offices – Total Budgetary Authority and Actual – ARPA Fund
10. Combining Balance Sheet – General Fund
11. Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – General Fund
12. Capital Assets Used in the Operation of Governmental Funds by Function
13. Statement of Changes in Capital Assets by Function
14. Statement of Cash in Banks – All Funds of the Primary Government
15. Control Period Calculation Schedules (Pursuant to Nassau Interim Finance Authority "NIFA" Resolutions) – December 31, 2021 and Historical Data
16. Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the introductory and statistical sections, which is considered other information and determine whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

You have informed us that the Comptroller's Office intends to prepare an Annual Comprehensive Financial Report ("ACFR") and submit it for evaluation by the Government Finance Officers Association ("GFOA") for a Certificate of Achievement for Excellence in Financial Reporting. We will provide comments on the ACFR and the application to assist the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting.

We will also audit the Control Period Calculation Schedule (the "Schedule"), and the related notes to the Schedule, accompanying the financial statements for the year ended December 31, 2021. The Schedule comprises the Control Period Calculation results of the County's five primary operating funds (General Fund Unconsolidated, Police District Fund, Police Headquarters Fund, Fire Commission Fund, and Debt Service Fund) in accordance with the reporting provisions of the agreement between the County and NIFA dated December 8, 2017 (the "Contract"). The Schedule reflects only those transactions subject to the reporting provisions of the Contract and does not reflect the County's financial statements taken as a whole and is not intended to be a complete presentation in conformity with U.S. GAAP.

OUR RESPONSIBILITIES

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion, about whether the County's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("US GAAP") and to report on the fairness of the additional information when considered in relation to the financial statements taken as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

We will refer to other auditor's audits of Nassau Community College, Nassau Regional Off-Track Betting Corporation, Nassau Health Care Corporation, Nassau County Industrial Development Agency, Nassau County Local Economic Assistance Corporation, Nassau County Bridge Authority, and Nassau County Interim Finance Authority, in our report on the County's financial statements.

The objectives also include reporting on:

- Internal controls related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance which could have a material effect on the financial statements as required by *Government Auditing Standards*.

- Internal controls related to major programs and an opinion (or disclaimer of opinion) on compliance with the provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on each major program in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance").

The reports on internal control and compliance will each include a paragraph that states the report is solely to describe (1) the scope and testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance (2) the scope of testing internal control over compliance for major programs and major program compliance and the results of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and Uniform Guidance in considering internal control over compliance and major program compliance, and (4) that the report is not suitable for any other purpose.

Audit

Our audit will be conducted in accordance with US GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. Our audit will include tests of the accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion and render the required reports.

As part of our audit, we will exercise and maintain professional judgment throughout the engagement. We will also:

- Plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County.
- Obtain an understanding of the County and its environment, including internal control relevant to the audit sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the Nassau County Executive, the Nassau County Comptroller, and the Members of the Legislature of the County of Nassau, New York. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit, or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts (e.g., tests of the physical existence of inventories, direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions, etc.). We may also request written representations from the County's attorneys as part of the engagement, and they may bill the County for responding to this inquiry.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve professional judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County.

As required by Uniform Guidance, our audit will include test of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and agreements. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal controls, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with US GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. We will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and any material abuse that comes to our attention. We will include such matters in the reports required under for a Single Audit. Our responsibility, as auditors, is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Internal Control

Our audit will include obtaining an understanding of the County and its environment, including internal controls sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Tests of controls relative to the financial statements are required only if control risk is assessed below the maximum level. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant Uniform Guidance.

An audit is not designed to provide assurance on internal controls or to identify control deficiencies. Accordingly, we will express no such opinion. However, we will inform management and those charged with governance of internal control matters that are required to be communicated under professional standards.

Compliance
As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

As required by Uniform Guidance, we will plan and perform the audit to obtain reasonable assurance about whether the County has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of the applicable procedures described in the OMB *Compliance Supplement* and Uniform Guidance, as applicable, for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to major programs in our report on compliance issued pursuant to Uniform Guidance.

We will also report on the County's compliance with the New York State Department of Transportation ("NYS DOT") Assistance, and audit the assistance expended for the year ended December 31, 2021 in accordance with *Government Auditing Standards* and Part 43 of the New York State Codification of Rules and Regulations that are applicable the New York State transportation program.

The services described above do not relieve management or those charged with governance of their responsibilities.

THOSE CHARGED WITH GOVERNANCE

The preparation and presentation of the financial statements of the County are the responsibility of management with oversight from those charged with governance. Those charged with governance are also responsible for overseeing the strategic direction of the County and any obligations related to its accountability, resolving disagreements between management and us regarding financial reporting, appointing us to perform the services described above, and informing us about all known or suspected fraud involving the County. In turn, we will provide those charged with governance with any communications required by the professional standards described above.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

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

1. For the preparation and fair presentation of the financial statements in accordance with US GAAP;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error including monitoring ongoing activities; and
3. To provide us with
    a. All financial records and related information and management is responsible for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers).
    b. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters;
    c. Additional information that we may request from management for the purpose of the audit; and

d. Unrestricted access to persons with the Organization from whom we determine it necessary to obtain audit evidence

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is also responsible for providing us with (a) access to all information they are aware of that is relevant to the preparation and fair presentation of the financial statements, (b) additional information that we may request for the purpose of this engagement, and (c) unrestricted access to persons within the County from whom we determine it necessary to obtain information.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities, for the selection and application of accounting principles, for the safeguarding of assets, and for the preparation and fair presentation of the financial statements in conformity with US GAAP.

Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the County involving (a) management, (b) employees who have significant roles in internal controls, and (c) others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of any known allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, regulators, or others. In addition, management is also responsible for identifying and ensuring that the County complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Management is also responsible to identify significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is responsible for the preparation of the supplementary information in conformity with the basis described previously in this letter. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

During the course of our engagement, we will request information and explanations from management regarding the County. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations about the financial statements and related matters in a written representation letter. The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. In view of the foregoing, the County agrees to release our firm, its shareholders, and other personnel from any liability and costs relating to our services under this letter resulting from false or misleading representations made to us by any member of the County's management.

Management is responsible for identifying government award programs and understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards (including noncash assistance received and the notes) in accordance with the requirements of Uniform Guidance.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other related studies. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. Management is responsible for providing its views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report, and for the timing and format for providing that information.

OTHER SERVICES

Data Collection Form

We will complete the appropriate sections of the Data Collection Form, upload a PDF version of the Single Audit financial statements, perform the online auditor certification, submit this information to the Federal Clearinghouse, and notify management once this is complete. Management will receive notification via email from the Federal Audit Clearinghouse to certify the Data Collection Form is complete and accurate. We will provide copies of our reports to management; however, it is management's responsibility to electronically certify the Data Collection Form with the Federal Audit Clearinghouse. The Data Collection Form and the reporting package must be electronically certified within the earlier of 30 days after receipt of our reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency.

ENGAGEMENT FEES

We will complete the aforementioned services for the year ended December 31, 2021 for a fixed fee of $275,000 allocated as follows:

Audit of the County's Annual Financial Statements	$245,000
Audit of The County's Single Audit Reports	20,000
Report on the County's Compliance with NYS DOT Assistance	10,000
Total	$275,000

Our fee for services is $ 275,000. Invoices will be submitted throughout the engagement in accordance with the schedule below.

Execution of this engagement letter	$ 25,000
February 28, 2022	40,000
April 30, 2022	40,000
May 31, 2022	40,000
June 30, 2022	40,000
Issuance of the County's financial statements	55,000
Issuance of the County's Single Audit and NYS DOT Reports	25,000
Receipt of final deliverables under the Contract	10,000
Total	$275,000

The fee above assumes no adjustments will be necessary for routine accounting entries normally made before receipt of the closed trial balance prepared by the County. If, for any reason, we are asked to assist in the preparation of these entries, before beginning this service, we will provide an estimate of the time required to perform such services and the additional fees to be billed.

DISPUTE RESOLUTION

If any dispute or claim of any kind, whether based on contract, tort, statute, regulation, or otherwise, arises out of, is connected with, or relates in any way to this engagement, or the relationship or the obligations of the parties, including without limitation any dispute as to the existence, validity, construction, interpretation, negotiation, performance, non-performance, breach, termination, or enforceability of this engagement letter (the "Dispute"), the parties agree to first endeavor to resolve the Dispute through non-binding mediation. The mediation shall take place within 60 days after one of the parties sends the other a request for mediation unless the parties agree to a different time period. Completion of the mediation is a condition precedent to initiating any legal proceeding.

If the parties are unable to resolve a Dispute through mediation, then any party may initiate a legal proceeding. Each of the parties agrees to a trial by a judge only and waives any right to a trial by jury in any legal proceeding arising out of or relating to the Dispute or this engagement letter. If a court of competent jurisdiction finds this jury-trial waiver to be invalid or otherwise unenforceable, then the parties agree that the jury trial waiver shall be severed from this engagement letter and the parties agree to then resolve any Dispute through binding arbitration administered by the American Arbitration Association under its Commercial Arbitration Rules and heard and determined by three arbitrators, all of whom shall be attorneys or retired judges. Judgment on the award rendered by the arbitrators may be entered in any court of competent jurisdiction.

Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the County agrees that, notwithstanding any applicable statute of limitations, any claim based on this engagement must be filed within 12 months after performance of our services for continuing clients, and within 12 months after performance of our services for clients who have terminated their relationship with MHM.

Unless otherwise prohibited by law or applicable professional standard, you agree that MHM and its personnel shall not be liable to you for any claims, liabilities, or expenses relating to this engagement for an aggregate amount in excess of the fees paid by you to MHM pursuant to this engagement, except to the extent finally judicially determined to have resulted from the bad faith or intentional misconduct of MHM. Unless otherwise prohibited by law or applicable professional standard, in no event shall MHM or its personnel be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to this engagement. This limitation on liability provision shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), professional standard, or otherwise.

OTHER MATTERS

Certain professional standards, including American Institute of Certified Public Accountants Code of Professional Conduct 1.700 and similar rules adopted by state boards of accountancy, prohibit the disclosure of client confidential information without client consent, except in limited circumstances. MHM will treat the County's confidential information in accordance with applicable professional standards. The County authorizes MHM to use email and other electronic methods to transmit and receive information, including confidential information, related to this engagement. MHM will employ commercially reasonable efforts to protect the confidentiality of transmitted information.

Should you request that we use a third-party electronic file transfer service in connection with this engagement, you acknowledge that MHM makes no representations or warranties regarding the security of data transmitted to and from, or stored by, that third-party electronic file transfer service. You also agree that MHM is not

responsible for any loss, or unauthorized interception, of data transmitted to and from, or stored by, third-party electronic file transfer service.

Professional standards require us to be independent with respect to the County in the performance of our services. These services are being provided under the AICPA independence standards. If the County becomes subject to Public County Accounting Oversight Board ("PCAOB") or Securities and Exchange Commission ("SEC") independence standards, those standards will need to be followed. As a result, certain non-attest services that would not impair our independence under the AICPA standards may have impaired our past or may impair our future independence under the PCAOB and SEC standards. MHM's acceptance of this engagement is conditioned on confirming that it is independent under applicable standards. We will inform you promptly if we determine that we are not independent.

Any discussions that the County has with personnel of MHM or CBIZ regarding potential employment with the County could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. Employment offers to any staff member working on your engagement without our prior knowledge may require substantial additional procedures to ensure our independence on this engagement. Any additional costs incurred due to these procedures will be fully billable in addition to our fee.

During the term of this engagement and for a period of one year thereafter, the parties agree not to hire, solicit, or attempt to solicit the services of any staff, employee, consultant, or subcontractor of the other party without the prior written consent of that party. Violation of this provision shall, in addition to other relief, require the breaching party to compensate the non-breaching party with 100 percent of the solicited person's annual compensation.

We utilize various benchmarking tools, which provide access to financial benchmarking data related to companies in various industry segments. Notwithstanding any other language in this letter, you agree that we may submit your financial and other data to be used in these benchmarking tools on an anonymous basis (i.e., we will not disclose your identity).

This engagement letter is effective from the date of this letter. If MHM commenced the performance of the services described herein prior to the execution of this engagement letter, the engagement letter shall nonetheless cover the performance of such services. This engagement will continue until the services and deliverables have been provided unless it is terminated earlier in accordance with the terms set out herein. Either party may terminate this engagement upon written notice to the other party irrespective of whether MHM has completed its services. The County will be responsible for fees and expenses incurred through the date the termination notice is received.

In performing our engagement, we will utilize professional and administrative staff who are employed by CBIZ. These individuals will be under the direct control and supervision of MHM, which is solely responsible for the professional performance of our engagement. Additionally, the professional staff is subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and MHM and CBIZ have contractual agreements requiring confidential treatment of all client information.

It is common practice for professional service firms, in discussions with prospective clients, to make reference to prior work, and we would like to have the opportunity to do so with respect to this engagement. With the County's written consent on completion of this engagement, you agree that we may use the County's name,

logo(s), and a brief description of our services in publications and marketing materials, as well as discussions with prospective clients.

This engagement letter shall be governed by, and construed in accordance with, the laws of the State of the MHM office issuing the Engagement Letter (without giving effect to the choice of law principles thereof), and all claims relating to or arising out of this Agreement or related to MHM's services, whether sounding in contract, tort, or otherwise, shall likewise be governed by the laws of that State (without giving effect to its choice of law principles). If any provision, or portion of a provision, of this engagement letter is deemed to any extent invalid, illegal, or otherwise unenforceable, such provision or portion of a provision shall be excluded, and the remainder of the engagement letter shall remain in full force and effect. No delay or omission by either party in exercising any right or power shall impair such right or power or be construed to be a waiver. This engagement is being undertaken solely for the benefit of the parties to this agreement and no other person shall be entitled to enforce the terms of this agreement.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm. The workpapers for this engagement will be retained in accordance with our firm policy, or for any additional period requested by the U.S. Government Accountability Office or other oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the workpapers.

We will print and provide up to 200 hard copies of each of the above deliverables for the County, and will provide electronic copies of each deliverable, including secured copies, upon issuance of the reports however, management is responsible for the distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We appreciate the opportunity to provide these services and believe this letter accurately reflects the terms of our engagement. Please sign the enclosed copy of this letter and return it to us.

The undersigned is the engagement shareholder responsible for supervising the engagement and signing the report.

Very truly yours,

Warren Ruppel, CPA
Shareholder
Mayer Hoffman McCann CPAs, The New York Practice of Mayer Hoffman McCann P.C.

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

The County of Nassau, New York

By_____
Elaine Phillips
Nassau County Comptroller

Date 5/3/2022

By_____
Jeffrey R. Schoen, Esq.
Deputy County Comptroller/Chief Counsel

Date 5/3/2022

E-246-19

NIFS ID:CQCO19000002 Department: Comptroller

Capital:

SERVICE: Annual Audit

Contract ID #:CQCO19000002 NIFS Entry Date: 09-NOV-19 Term: from to

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

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

Vendor Info:	
Name: **Marks Paneth LLP**	Vendor ID#: **113518842**
Address: 685 Third Avenue, New York, NY 10017	Contact Person: Warren Ruppel
	Phone: 212.503.6391

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

Routing Slip

Department	**NIFS Entry: X**	**15-NOV-19 -- VMARKERT**
Department	**NIFS Approval: X**	**15-NOV-19 -- KBRANDEAU**
DPW	**Capital Fund Approved:**	
OMB	**NIFA Approval: X**	**15-NOV-19 -- IQURESHI**
OMB	**NIFS Approval: X**	**15-NOV-19 -- NGUMIENIAK**
County Atty.	**Insurance Verification: X**	**18-NOV-19 -- AAMATO**
County Atty.	**Approval to Form: X**	**20-NOV-19 -- DGRIPPO**
CPO	**Approval: X**	**02-DEC-19 -- KOHAGENCE**
DCEC	**Approval: X**	**02-DEC-19 -- JCHIARA**

Dep. CE	Approval: X	02-DEC-19 -- HWILLIAMS
Leg. Affairs	Approval/Review: X	02-DEC-19 -- GCASTILLO
Legislature	Approval:	
Comptroller	Deputy:	
NIFA	NIFA Approval:	

Contract Summary

Purpose: Contractor is to provide services related to the comprehensive audit of County¿s financial statements, provide management letters, perform the County¿s federally mandated single audit and provide other related services not included in the scope of the original contract.

Method of Procurement: A request for proposals was issued in April 2019.

Procurement History: Three firms submitted proposals. After a lengthy evaluation process, including presentations by all of the three proposers, and Best and Final Offers from each of the three proposers, the evaluation committee selected the proposal submitted by Marks Paneth.

Description of General Provisions: Audit of the County¿s Financial Statements for the 2019 through 2020 CAFR years.

Impact on Funding / Price Analysis: $275,000 per year for audit services

Change in Contract from Prior Procurement: Annual price is $40,000 lower than prior vendor

Recommendation: (approve as submitted) Approve as Submitted

Advisement Information

BUDGET CODES	
Fund:	GEN
Control:	CO10
Resp:	1200
Object:	DE503
Transaction:	103
Project #:	
Detail:	

RENEWAL	
% Increase	
% Decrease	

FUNDING SOURCE	AMOUNT
Revenue Contract:	
County	$ 275,000.00
Federal	$ 0.00
State	$ 0.00
Capital	$ 0.00
Other	$ 0.00
TOTAL	$ 275,000.00

LINE	INDEX/OBJECT CODE	AMOUNT
1	COGEN1200/DE503	$ 275,000.00
		$ 0.00
		$ 0.00
		$ 0.00
		$ 0.00
		$ 0.00
	TOTAL	$ 275,000.00

AUTHORIZATION

To the best of my knowledge, I hereby certify that the information contained in this Contract Approv al Request Form and any additional information submitted in connection with this request is true an d accurate and that all expenditures that will be made in reliance on this authorization are in confor mance 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 deliberation s.

IQURESHI 15-NOV-19

Authenticated User ***Date***

COMPTROLLER'S OFFICE

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

Regarding funding, please check the correct response:

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

If this is a capital project:

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

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

Authenticated User ***Date***

NIFA

Amount being approved by NIFA: _

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

Authenticated User ***Date***

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

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

NIFA reserves the right to request additional information as needed.

NIFA Nassau County Interim Finance Authority

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

1. Vendor: Marks Paneth LLP

2. Dollar amount requiring NIFA approval: $1395000

Amount to be encumbered: $275000

This is a New

If new contract - $ amount should be full amount of contract
If advisement – NIFA only needs to review if it is increasing funds above the amount previously approved by NIFA
If amendment - $ amount should be full amount of amendment only

3. Contract Term: 2019 CAFR - 2020 CAFR
Has work or services on this contract commenced? N ____

If yes, please explain:

4. Funding Source:

X General Fund (GEN)
Capital Improvement Fund (CAP)
Other

Grant Fund (GRT)

Federal % 0
State % 0
County % 100

Is the cash available for the full amount of the contract?	Y
If not, will it require a future borrowing?	N
Has the County Legislature approved the borrowing?	N/A
Has NIFA approved the borrowing for this contract?	N/A

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

Contractor is to provide services related to the comprehensive audit of County¿s financial statements, provide management letters, perform the County¿s federally mandated single audit and provide other related services not included in the scope of the original contract.

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

Nassau County Attorney as to form Y

Nassau County Committee and/or Legislature

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

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

Contract ID	Date	Amount

RULES RESOLUTION NO. 325 - 2019

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE A PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE OFFICE OF THE NASSAU COUNTY COMPTROLLER, AND MARKS PANETH LLP.

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

WHEREAS, the County has negotiated a personal services agreement with Marks Paneth LLP to provide services in connection with the complete annual financial audit of the County, single audits of federally-funded programs, and 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 agreement with Marks Paneth LLP.

Jack Schnirman
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: Marks Paneth LLP

CONTRACTOR ADDRESS: 685 Third Avenue, New York, NY 10017

FEDERAL TAX ID #: 113518842

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 5, 2019. Potential proposers were made aware of the availability of the RFP by advertisement in Newsday and the NYS Contract Reporter, posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on May 17, 2019. 3 proposals were received and evaluated. The evaluation committee consisted of: five employees from the Comptroller's Office, three of whom were voting members and 1 employee from the County Executive's Office who was a voting member. The proposals were scored and ranked. As a result of the scoring and ranking, Marks Paneth was selected.

III. ☐ This is a renewal, extension or amendment of an existing contract.
The contract was originally executed by Nassau County on _____[date]. This is a renewal or extension pursuant to the contract, or an amendment within the scope of the contract or RFP (copies of the relevant pages are attached). The original contract was entered into after_____
_____
_____ [describe procurement method, i.e., RFP, three proposals evaluated, etc.] Attach a copy of the most recent evaluation of the contractor's performance for any contract to be renewed or extended. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to continue to contract with the county.

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

☐ **A.** The contract has been awarded to the proposer offering the lowest cost proposal; **OR:**

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

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

☐ **A.** There are only one or two providers of the services sought or less than three providers submitted proposals. The memorandum describes how the contractor was determined to be the sole source provider of the personal service needed or explains why only two proposals could be obtained. If two proposals were obtained, the memorandum explains that the contract was awarded to the lowest cost proposer, or why the selected proposer offered the higher quality proposal, the proposer's unique and special experience, skill, or expertise, or its availability to perform in the most immediate and timely manner.

☐ **B.** The memorandum explains that the contractor's selection was dictated by the terms of a federal or New York State grant, by legislation or by a court order. (Copies of the relevant documents are attached).

☐ **C.** Pursuant to General Municipal Law Section 104, the department is purchasing the services required through a New York State Office of General Services contract no._____, and the attached memorandum explains how the purchase is within the scope of the terms of that contract.

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

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

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

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

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

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

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

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

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

Department Head Signature

11/15/19
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 [X] NO [ ] If yes, to what campaign committee?

One partner of Marks Paneth LLP personally made a contribution to the campaign of Jill Levine, 19th Legislative District.

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

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

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

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WRUPPEL@MARKSPANETH.COM]

Dated: 11/19/2019 05:32:08 PM

Vendor: Marks Paneth LLP

Title: Partner

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. 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: Warren Ruppel
   Date of birth:
   Home address:
   City: Business State/Province/Terr.: Zip/Postal: Country:
   Address: City: New 685 Third Avenue
   York State/Province/Terr.: NJ Zip/Postal: 07677 Country: US
   Telephone: 212-503-6391
   Other present address(es):
   City: State/Province/Terr.: Zip/Postal: Country:
   Telephone:
   List of other addresses and telephone numbers attached

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

President		Treasurer	
Chairman of Board		Shareholder	
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	01/01/2009
Vice President			
(Other)			

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

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
   YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

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

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business? Y
YES [ ] NO [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Warren Ruppel, 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, Warren Ruppel, 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.

Marks Paneth LLP
Name of submitting business

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WRUPPEL@MARKSPANETH.COM]

Partner
Title

11/15/2019 03:19:51 PM
Date

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: 11/13/2019

1) Proposer's Legal Name: Marks Paneth LLP

2) Address of Place of Business: 685 Third Avenue

City: New York State: NY Zip Code: 10017

3) Mailing Address (if different):

City: State: Zip Code:

Phone:

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

4) Dun and Bradstreet number: 071050330

5) Federal I.D. Number: 11-3518842

6) The proposer is a: Partnership (Describe)

7) Does this business share office space, staff, or equipment expenses with any other business?
YES [ ] NO [X] If yes, please provide details:

8) Does this business control one or more other businesses?
YES [ ] NO [X] If yes, please provide details:

9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business?
YES [ ] NO [X] If yes, please provide details:

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 [X] If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).

11) Has the proposer, during the past seven years, been declared bankrupt?
YES [ ] NO [X] If yes, state date, court jurisdiction, amount of liabilities and amount of assets

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

b) Any misdemeanor charge pending?
YES [ ] NO [X] 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.

All staff are required to sign an annual conflicts of interest form that would identify any potential conflicts with clients.

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 [X]

Is the proposer an individual?
YES [ ] NO [X] Should the proposer be other than an individual, the Proposal MUST include:

i) Date of formation;
01/01/2000

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.

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

1 File(s) Uploaded

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

No officers and directors from this company have been attached.

1 File(s) Uploaded

iv) State of incorporation (if applicable);

v) The number of employees in the firm;
700

vi) Annual revenue of firm;
136000000

vii) Summary of relevant accomplishments
Full service CPA Firm

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

B. Indicate number of years in business.
19

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

1 File(s) Uploaded

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	Rockland County		
Contact Person	Mike Cappabianca		
Address	50 Sanatorium Road, Building A		
City	Pomona	State	NY
Telephone	(845) 364-3870		
Fax #			
E-Mail Address	cappabim@co.rockland.ny.us		

Company	New York City Water Board and Municipal Water Finance Authority		
Contact Person	Robert Balducci		
Address	255 Greenwich Street		
City	New York	State	NY
Telephone	(212) 788-6015		
Fax #			
E-Mail Address	balduccir@omb.nyc.gov		

Company	Teachers' Retirement System of the City of New York		
Contact Person	Mitchell Fructer, Chief Accountant		
Address	55 Water Street		
City	New York	State	NY
Telephone	(212) 612-5526		
Fax #			
E-Mail Address	mfruchter@trs.nyc.ny.us		

I, Warren Ruppel, 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, Warren Ruppel, 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: Marks Paneth LLP

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WRUPPEL@MARKSPANETH.COM]

Partner
Title

11/15/2019 01:28:42 PM
Date

Marks Paneth LLP
Partners by Service

Last Name	First Name	Level	Location	Department	Service Line
Davidman	Debbie	Partner	NY Office	Internal MIS	Administration
Baker	Kevin	Partner	DC Office	Other Specialty Groups	Advisory
Bonacci	Angela	Partner	NY Office	Other Specialty Groups	Advisory
Crawford	Susan	Partner	DC Office	Other Specialty Groups	Advisory
Geier	Jill	Partner	DC Office	Other Specialty Groups	Advisory
Kreuter	Eric	Partner	WC	Other Specialty Groups	Advisory
Little	Donald	Partner	DC	Other Specialty Groups	Advisory
Mitchell	John	Partner	PA	Other Specialty Groups	Advisory
Tenore	Lisa	Partner	DC	Other Specialty Groups	Advisory
Amato	Michele	Partner	NY	Other Specialty Groups	Attest
Berse	Steven	Partner	LI	Financial & Professional Services	Attest
Brenner	Scott	Partner	WC	Commercial Business Group	Attest
Ciavarella	Steven	Partner	LI	Real Estate	Attest
Cuccia	Mark R	Partner	LI	Commercial Business Group	Attest
Despagni	Marc	Partner	LI	Commercial Business Group	Attest
Engelhardt	Thomas	Partner	NY	Commercial Business Group	Attest
Fosorile	Michael	Partner	LI	Commercial Business Group	Attest
Goldstein	Hope	Partner	NY	Nonprofit, Government & Healthcare	Attest
Hoff	Howard	Partner	NY	Commercial Business Group	Attest
Jania	Ryszard	Partner	MC	Commercial Business Group	Attest
Kanjamala	Joseph	Partner	NY	Nonprofit, Government & Healthcare	Attest
Kiess	Kurt	Partner	LI	Commercial Business Group	Attest
Klein	Dov	Partner	NY	Real Estate	Attest
McNee	Michael	Partner	NY	Nonprofit, Government & Healthcare	Attest
Ruppel	Warren	Partner	NY	Nonprofit, Government & Healthcare	Attest
Shneyder	Darya	Partner	NY	Real Estate	Attest
Sonenberg	Neil	Partner	NY	Real Estate	Attest
Stern	Richard E	Partner	LI	Theater, Media & Entertainment	Attest
Thomas	Sibi	Partner	NY	Nonprofit, Government & Healthcare	Attest
Weir	Christopher	Partner	MC	Commercial Business Group	Attest
Forslund	Alyssa	Partner	NY	Management & Administration	Firm Management
Fox	Brian	Partner	NY	Management & Administration	Firm Management
Moehringer	Harold	Partner	NY	Management & Administration	Firm Management
Andrews	Timothy	Partner	NY	Real Estate	Tax
Baran	Mark	Partner	NY	Other Specialty Groups	Tax

Marks Paneth LLP
Partners by Service

Barra	Vincent	Partner	NY	Real Estate	Tax
Bercovici	Paul	Partner	NY	Other Specialty Groups	Tax
Blecher	Alan	Partner	NY	Real Estate	Tax
Brower Jr	James	Partner	PA	Other Specialty Groups	Tax
Bryde	Steven	Partner	WC	Other Specialty Groups	Tax
Buck	Douglas	Partner	NY	Private Client Services	Tax
Cacace	Christopher	Partner	NY	Theater, Media & Entertainment	Tax
Coccodrilli	Patrick	Partner	NY	Private Client Services	Tax
Cohen	Lawrence	Partner	NY	Private Client Services	Tax
D'Ambrosi	Mark	Partner	NY	Theater, Media & Entertainment	Tax
Delfiner	Anthony	Partner	PA	Commercial Business Group	Tax
Dudzic	Bruce	Partner	PA	Commercial Business Group	Tax
Eckstein	Bradley S	Partner	LI	Real Estate	Tax
Eliach	Steven	Partner	NY	Other Specialty Groups	Tax
Evans	John N	Partner	MC	Private Client Services	Tax
Giampapa	Joseph	Partner	NY	Private Client Services	Tax
Gocial	Morris	Partner	PA	Commercial Business Group	Tax
Goldberg	Steven	Partner	LI	Private Client Services	Tax
Hefter	Isidor	Partner	NY	Private Client Services	Tax
Hughes	Robert J	Partner	NY	Private Client Services	Tax
Hurwitz	Michael	Partner	NY	Real Estate	Tax
Jennings	William	Partner	NY	Real Estate	Tax
Koppelman	Marc	Partner	WC	Commercial Business Group	Tax
Kubrick	Andrew	Partner	LI	Real Estate	Tax
Kuchner	Robert	Partner	MC	Private Client Services	Tax
Laforgia	Laura	Partner	NY	Private Client Services	Tax
Landy	Moshe	Partner	NY	Commercial Business Group	Tax
Lazzara	Michele	Partner	WC	Private Client Services	Tax
Lerer	Mordecai	Partner	LI	Commercial Business Group	Tax
Lyne	Dannell	Partner	WP	Private Client Services	Tax
Marti	Dana	Partner	LI	Private Client Services	Tax
Martinez	Vivian	Partner	NY	Real Estate	Tax
Meth	Jacob	Partner	NY	Private Client Services	Tax
Mosiello	Pamela	Partner	NY	Private Client Services	Tax
Neumark	Avery	Partner	NY	Other Specialty Groups	Tax
Pomerantz	George	Partner	PA	Commercial Business Group	Tax
Rabi	Sara	Partner	NY	Private Client Services	Tax
Rhodes	Dawn	Partner	MC	Private Client Services	Tax
Saul	Michael	Partner	LI	Real Estate	Tax
Schlisselfeld	Avrohom Y	Partner	NY	Real Estate	Tax

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

Marks Paneth LLP
Partners by Service

Schmookler	Mendy	Partner	NY	Real Estate	Tax
Shedler	Michael	Partner	NY	Private Client Services	Tax
Siino	Michael F	Partner	NY	Real Estate	Tax
Sturmer	Richard	Partner	NY	Private Client Services	Tax
Sussman	Jay	Partner	NY	Private Client Services	Tax
Tabolsky	Charles	Partner	PA	Commercial Business Group	Tax
Terrano	Richard	Partner	WC	Private Client Services	Tax
Unterreiner II	John C	Partner	WC	Commercial Business Group	Tax
Wang	Alexander	Partner	NY	Private Client Services	Tax
Warshaw	Howard	Partner	NY	Real Estate	Tax
Wright	Christopher	Partner	NY	Private Client Services	Tax

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH

ACCOUNTANTS & ADVISORS

Nonprofit, Government & Healthcare Group

Statement of Qualifications

Morison KSi
Independent member

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH LLP OVERVIEW SNAPSHOT

MARKS PANETH
ACCOUNTANTS & ADVISORS

34th LARGEST ACCOUNTING FIRM NATIONALLY*

TOP 10 MID-ATLANTIC REGION

TOP 100

TOP 3 FORENSIC ACCOUNTING FIRMS FOR 6 YEARS New York Law Journal

8 LOCATIONS NATIONWIDE

INTERNATIONAL REACH**

#14 NY AREA LARGEST ACCOUNTING FIRMS CRAIN'S

vault

FOUNDED IN 1907

90+ PARTNERS 700+ PERSONNEL

80+ COUNTRIES 12,000+ STAFF

* Accounting Today **Access to Global Resources through Independent Membership

Marks Paneth LLP is a premier accounting firm with origins dating back to 1907. With a team of nearly 700 professionals, the firm provides a full range of audit, accounting, tax and consulting services, with specialties in auditing Nonprofits, international tax, forensic accounting, litigation support, family office and financial advisory services.

Marks Paneth professionals deliver expert knowledge in a wide range of industries, including real estate, hospitality and restaurants; nonprofit, government and healthcare; manufacturing, wholesale and distribution; theater, media and entertainment; high-net-worth; and financial and professional services. The firm offers expanded resources through its subsidiary technology consulting firm, Tailored Technologies, LLC, and its membership in Morison KSi Ltd., a global association of professional service firms serving clients' cross-border accounting, tax and consulting needs.

Headquartered in New York City, with additional offices in New York State, New Jersey, Pennsylvania, Connecticut, Washington, DC and Florida, Marks Paneth is ranked by Accounting Today as the 34th largest accounting firm in the nation and among the top 10 in the Mid-Atlantic Region. For more information, visit www.markspaneth.com.

Practice Groups
- Commercial Business
- Family Office Business & Management
- Financial Advisory Services
- Hospitality
- Nonprofit, Government & Healthcare
- Professional Service Firms
- Real Estate
- Tax
- Theater, Media and Entertainment

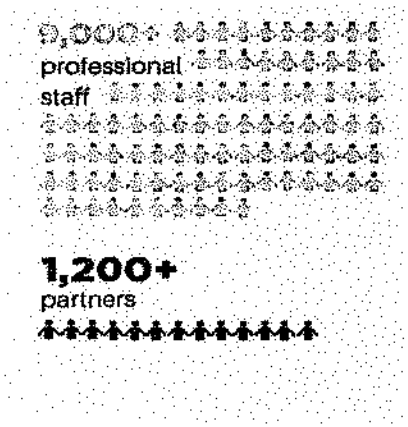
Service Lines
- Advisory
- Attest
- Tax

MORISON KSi Ltd AT A GLANCE

Locations in
80+
Countries

375 Offices

More than
$1 billion
in Fees



Marks Paneth is committed to providing our clients with professional services and to facilitating their tax, accounting and corporate financial advisory needs on a global level. This is accomplished through our independent membership in Morison KSi Ltd. (Morison KSi), a global association of leading professional service firms.

Marks Paneth actively participates in Morison KSi and is a sole representative for the association in New York, Connecticut and Northern New Jersey.

FORENSIC ACCOUNTING RANKING

NEW YORK CITY
TOP 3
Accounting Firm
Valuation Services Provider
Forensic Accounting Provider

New Jersey Law Journal

PHILADELPHIA
WINNER
#1 Business Accounting Firm
#1 Litigation Valuation Provider

TOP 3
Forensic Accounting Firm
Overall Accounting Firm
Bankruptcy Valuation Provider

BEST OF 2018
TOP 3
Bankruptcy Valuation Provider

Since the inaugural Reader Rankings survey in 2010, readers of the *New York Law Journal* have ranked Marks Paneth among the top three forensic accounting providers serving the New York legal community. The comprehensive suite of services offered by our Financial Advisory Services group is highly regarded and trusted by New York's legal community

These services include:

- Fraud risk assessment
- Fraud detection, investigation, and mitigation
- Expert witness services
- Commercial litigation and economic damages
- IFRS consulting
- Valuations
- Bankruptcy and restructuring support
- Intellectual property consulting
- Securities and class action services

NONPROFIT, GOVERNMENT & HEALTHCARE GROUP ("NGH")

Crain's Top 25 Charities

Marks Paneth can proudly say that we work with 20% of New York's 25 largest nonprofits as ranked by Crain's.

Two times a year, Marks Paneth fields a survey of nonprofit professionals in the New York City market. The findings garner attention from top US and international media.

To participate and receive the results before they are released publically, send an email to

We Are Trusted Advisors

- Serving the NFP community for over 60 years
- Serving over 150 tax exempt and government clients
- Our Group does over 70 Pension Plan Audits and over 100 Single Audits
- Ranked 8th largest preparer of Form 990 PF's in USA
- Group leadership has authored numerous accounting and tax books
- Deep client base in government funded NFPs, including cost reports
- 45% of all Marks Paneth's audits are:
  - NFP/Government/Single Audit & Pension Plans
- Our leadership positions at the NYS Society of CPA's:
  - FAE President
  - Board Member
  - Audit Committee Chair
  - Nonprofit Committee Chair
  - Government Committee Chair

PROUDLY SERVING
20%
OF NEW YORK'S
LARGEST CHARITIES

OVER 150
NONPROFITS/
GOVERNMENT
HEALTHCARE
ENTITIES

NATIONALLY
TOP 1%
IN PENSION AUDITS

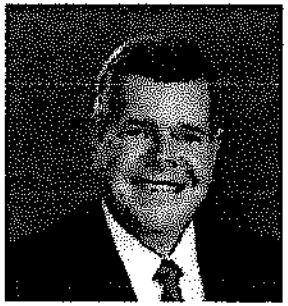
60+
NONPROFIT/
GOVERNMENT
HEALTHCARE
SPECIALISTS

NONPROFIT, GOVERNMENT & HEALTHCARE GROUP ("NGH")

Michael McNee
Partner-in-Charge, Attest
Co-Partner-in-Charge, NGH
mmcnee@markspaneth.com
212-503-8954

Hope Goldstein
Co-Partner-in-Charge, NGH
hgoldstein@markspaneth.com
212-503-6351

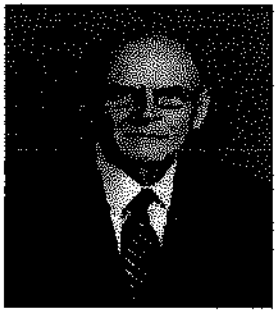
Joseph J. Kanjamala
Partner
jkanjamala@markspaneth.com
212-503-8952



Warren Ruppel
Partner & Practice Leader
of Government Group
wruppel@markspaneth.com
212-503-6391

Sibi Thomas
Partner
sthomas@markspaneth.com
212-201-3004

Alan Becker
Director
abecker@markspaneth.com
212-503-8956



Rob Lyons
Managing Tax Director
rlyons@markspaneth.com
212-710-1736

Magdalena Czerniawski
Tax Director
mczerniawski@markspaneth.com
212-324-7026

HEALTHCARE & PROFESSIONAL STANDARDS GROUP

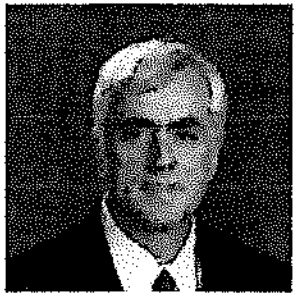
Monica Kaden
Director
Healthcare Practice
mkaden@markspaneth.com
973-630-5035

Rita Piazza
Director & In Charge of
Pension Audits
Professional Standards Group
rpiazza@ markspaneth.com
212-710-1744

John D'Amico
Director
Professional Standards Group
jdamico@markspaneth.com
212-710-1808

David Bolton
Director
Professional Standards Group
dbolton@markspaneth.com
212-710-1732

ADDITIONAL FIRM RESOURCES - *See also our technology capabilities on the next page*



Dr. Eric A. Kreuter
Partner
Forensic/Fraud Services
ekreuter@markspaneth.com
212-201-3117

Richard Nathan
Principal-in-Charge of
Technology Services
rnathan@markspaneth.com
212-503-6313

Avery E. Neumark
Partner-in-Charge of Employee
Benefit Plan Consulting
aneumark@markspaneth.com
212-324-7085

Nearly every person listed here has had partner-level, or near partner-level, experience at these Big 4/5:

EY Building a better working world

Deloitte.

KPMG

ANDERSEN

TAILORED TECHNOLOGIES

Tailored Technologies LLC is a wholly owned subsidiary of Marks Paneth, providing full-service technology consulting services to nonprofits and mid-size businesses in New York, New Jersey and the surrounding metro area for over 30 years. Tailored Technologies delivers practical thinking and a proactive approach designed to help clients assess, select and implement technology and business process solutions that support their organization's critical success factors.

Services offered:

- Assess computer controls
- Accounting Software Selection
- Project Management
- Business Process Improvement
- Cybersecurity Assessments
- Technology Assessments
- Implementation Advisory
- Managed Services Selection

Tailored Technologies LLC

Richard Nathan
Principal-in-Charge of
Technology Services
rnathan@markspaneth.com
212-503-6313

Richard Nathan is President and Founder of Tailored Technologies LLC, a New York City-based technology and management consulting firm. As a management consultant, Richard is an expert and trusted advisor, assisting clients in making critical project implementation decisions, ensuring that technical specifications and requirements meet the client's organizational goals and crucial timelines are met.

Assess → Select → Implement

NONPROFIT AND GOVERNMENT BOOKS WRITTEN BY MARKS PANETH

THOUGHT LEADERSHIP

Committees of the New York State Society of Certified Public Accountants (the "Society")

- Health Care Committee
- Not For Profit Organizations Committee
- Government Accounting and Auditing
- Accounting and Auditing Oversight
- Tax Committee
- Audit Committee
- Finance Committee
- Governance Committee
- Exempt Organizations Committee
- Quality Enhancement Policy Committee
- Board of Director

Numerous Awards & Presentations

- NYSSCPA Outstanding Discussion Leader - Mike McNee, Partner-in-Charge, Attest Services & Co-Partner-in-Charge NGH Practice
- AICPA Outstanding Discussion Leader – Rob Lyons, Managing Tax Director, NGH
- 40 Under 40 in the Accounting Profession Award, Sibi Thomas, Partner, NGH
- Presentations to/with Many Organizations:
    - New York State of CPAs
    - New Jersey Society of CPAs
    - New York State Government Financial Officers Association
    - Eastern Association of College and University Business Officers
    - New York Council of Nonprofits, Inc.
    - Human Services Council of New York
    - NYN Media

CONTRIBUTIONS TO ACCOUNTING AND AUDITING EDUCATION

- Mike McNee – Project Research Group
- Sibi Thomas – Project Research Group

- Streaming online video program presented quarterly by Warren Ruppel – featured Government Expert

  Some recent topics:
  - GASB Update: New Standards and Other Issues
  - Postretirement Benefits Other Than Pensions: New GASB Standards
  - GASB No. 72: Fair Value Measurement and Application
  - GASB's Agenda: Issues and Timetable

- John D'Amico – Adjunct Professor
- Warren Ruppel – Member of the Executive Advisory Board to the Accounting Department

- Sibi Thomas – Not-for-Profit Expert Panel
- Robert Lyons – Instructor/Discussion Leader
  - AICPA Outstanding Discussion Leader
  - Contributing Author
  - Panelist
- John D'Amico – Instructor/Discussion Leader
- Warren Ruppel – Member of Technical Issues Committee for Governmental Accounting Matters

- Sibi Thomas – Adjunct Instructor
  - Couse: Advanced Nonprofit Accounting

- Live webinars on current accounting and auditing topics by Warren Ruppel – featured Government Expert

  Some recent topics:
  - GASB 34: Financial Reporting Requirements for State and Local Governments
  - GASB 65 – Items Previously Reported as Assets and Liabilities

HERE'S WHAT OUR CLIENTS ARE SAYING ABOUT US

"We are a long-standing client of Marks Paneth LLP and our relationship has stood the test of time because Marks Paneth provides high quality, yet competitively priced service, and has done this consistently for many years. Our audits go smoothly and on schedule; MP keeps us abreast of the latest developments in the field of NFP accounting; they are always available to provide valuable counsel on issues as they arise throughout the year. We consider them valuable strategic partners and highly and enthusiastically recommend them."

- Carolina Cordero Dyer, *Associate Executive Director*
The Osborne Association

"A remarkable combination of audit capabilities and non-profit knowledge, along with an advisory acumen that helps set them apart from other firms. Their people are first rate and well-rounded. We gain great confidence in their knowledge which has been an incredible asset to our organization."

- Sandford Weinstein, *Chief Financial Officer*
Goodwill Industries of Greater New York & Northern New Jersey, Inc.

"For the not-for-profit organization I serve as Board Treasurer, Marks Paneth has done a terrific job over the years with the consolidated audit of more than ten affiliated entities. Beyond the excellent audit work, Marks Paneth has offered valuable suggestions on the operational improvements and provided bench marking of key measures to allow the board to assess the effectiveness ofour organization compared to others. We look forward to continuing this relationship which has proved to be of great value to the Board, as well as to the various companies that make up the organization."

- Stephen Davey, *Treasurer Board of Directors*
Asian Americans for Equality

"I have found everyone at Marks Paneth, Nonprofit, Government & Healthcare Group, from partners on down, to be extremely professional, knowledgeable, helpful and courteous. In working with us through financial audits and tax returns, they have been responsive to or time tables and professional needs, and they have also provided insightful guidance, which has helped us stay ahead of the curve with respect to accounting and financial reporting issues."

- Eleanor Change, *Former Chief Financial Officer*
American Booksellers Association

"Marks Paneth's service-first mantra and depth and breadth of the not-for-profit industry aligns with the Boys' Club of New York's mission"

- Bart Samson, *Chief Financial Officer*
Boys' Club of New York

"We recognize our team at Marks Paneth as an invaluable business partner. They respond quickly and reliably to our concerns and have a great ability to think anew. With Marks Paneth – it's all about the client!"

- Caroline Croen, *Chief Financial Officer*
WNET

WHAT THE NONPROFIT, GOVERNMENT & HEALTHCARE GROUP DOES

Audit Services

- Audits of Financial Statements
- Single Audits & Other Governmental Audits
- Audits of Pension Plans
- Government Cost Reports Such as:
  - NYS CFR and AHCF
- HUD Audits
- LIHTC Project Audits

Tax Compliance & Consulting Services

- Form 990 & 990PF Preparation and Advice
- Applications to IRS & State Charities
- UBIT Advice
- Limited Partnerships – Form 1065 & 8609
- Joint Ventures

Process Improvement

- Process Reporting, including Dashboards
- Budgeting and Cash Management
- Personnel Policies and Manuals
- Mergers
- Financial Feasibility Studies

Internal Controls, Compliance and Other Services

- Internal Controls Studies and Attestations
- OMIG Compliance Reviews
- Salary Surveys and Benchmarking
- EO 38 Assessments
- Corporate Compliance and HIPAA
- Obtaining GFOA Certificate of Achievement for Excellence in Financial Reporting
- Assistance with the Implementation of New Accounting Standards
- Agreed Upon Procedures

Strategic Consulting and Governance

- Management & Governance
- Benchmarking & Other Dashboard Reporting
- Strategic Business Planning
- Organizational Development
- Mergers/Consolidations
- Bankruptcy

WHAT THE NONPROFIT, GOVERNMENT & HEALTHCARE GROUP DOES *(continued)*

Government Funding Services

- Indirect Cost Certifications
- Preparation and Strategies for Government Cost Reports
- Third-Party Funding Maximization
- Rate Setting and Appeals Litigation Support

Fraud Investigation, Prevention and

- Fraud Risk Assessment
- Fraud Prevention and Deterrence
- Internal Audit Consulting
- Whistleblower and Hot-Line Reporting Plans
- Internal Control Assessments
- Regulatory Compliance Assistance
- Investigations on behalf Boards of Directors
- Corporate Monitoring and Oversight
- Corporate Governance Training and Consulting

Financing Services

- Facilitating Bank, Bond or Other Financing
- Government Funding & Loans

Board Development and Training

- Board Development Plans
- Board Retreats and Strategic Planning
- Board Governance
- Financial Stewardship
- Salary Benchmarking

Technology Consulting

- Cyber Security Assessment Services
- Financial and Operational Software Selection and Advisory Services
- Technology Assessment Services
- Business Process Improvement Services
- Project Facilitation Management and Advisory Services

Employee Benefit Plans

- Advisory Services Including Non-Qualified Plans
- Form 5500 Preparation and E-Filing

WHAT THE HEALTHCARE GROUP DOES

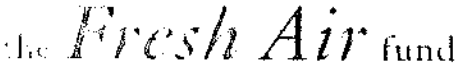
Other Advisory Services for Healthcare Entities Include:

Valuation services for healthcare practitioners specializing in:

- Diagnostic and treatment centers
- Mental health agencies
- Hospitals
- Ambulatory surgery centers
- Agreed-upon procedures
- Rate setting and appeals
- Large and small physician and dental practices
- Urgent care centers
- Pharmacies

SOME OF OUR CLIENTS

Open Space Institute



The Jewish Board
Health and Human Services for All New Yorkers

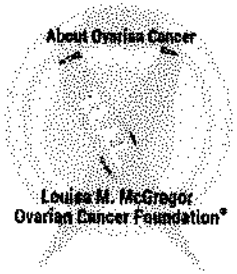
BROOKLYN
SERVICES

for the love of pets

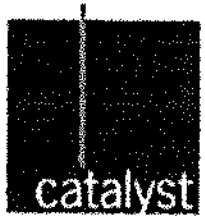
AMERICAN FRIENDS OF
MAGEN DAVID ADOM

MERGING RESEARCH AND ACTION

RONALD MCDONALD
HOUSE NEW YORK



SOME OF OUR CLIENTS



SOME OF OUR CLIENTS

Children's Tumor Foundation

Exploring the Arts ETA

ASTOR SERVICES FOR CHILDREN & FAMILIES

THE STARR

POSSE

GRACE CHURCH SCHOOL

InterExchange

HSC Human Services Council

NYeC NEW YORK eHEALTH COLLABORATIVE

YAI

NEW YORK STATE OF OPPORTUNITY. | Battery Park City Authority

The Center for Arts Education

JCC Association of North America

The Library of America

PWA

Global Kids

THE TRUST FOR GOVERNORS ISLAND

CMMB CATHOLIC MEDICAL MISSION BOARD

WES World Education Services

IN SUMMARY, WHAT DISTINGUISHES

MARKS PANETH

ACCOUNTANTS & ADVISORS

- Nonprofit, Government & Healthcare Group has 65 people who are 100% dedicated to this sector.
- Nearly every Partner/Director has had Partner-level or near partner level experience at "Big 4/5".
- Our volume and variety of nonprofit clients
- Our depth of knowledgeable people and "bench strength"
- We are here to help protect the Organization's reputation
- Deep testing of internal controls, including headline avoidance procedures
- Management best practices and valuable management letter comments
- Actionable insight on our clients technology environment and compliance with regulators
- Use of "Data Mining Tools" such as TeamMate Analytics
- Heavy testing of allocation methodologies
- IRS tax compliance matters – audit with Form 990 in mind
- Value Added Procedures:
  - "Recasting" your financial statements to tell the story of the Organization
  - Reconcile the operating budget to the audited financial statements
  - Emphasis on internal financial reporting and governance processes to ensure adherence to "best practices"
  - Perform a financial "House in Order" assessment
  - Industry metrics, comparative ratios and P&L by program and benchmarking
- Periodic client education and awareness through seminars, industry update alerts, newsletters, etc.
- Fresh set of eyes
- Continuity of staff and expertise in industry
- Timelines are met and communication is constant
- We are responsive
- Governance feedback
- We work with management, but we work for the Board

BIOGRAPHIES

MICHAEL MCNEE

212-503-8954
mmcnee@markspaneth.com

Michael McNee, CPA, is the Partner-in-Charge of Attest Services as well as the Co-Partner-in-Charge of the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. He is also a member of the firm's Executive and Management Committees.

In these roles, Mr. McNee is responsible for overseeing the execution of the firm's audit and attest services and helps direct the operations of the Nonprofit, Government & Healthcare Group. He develops strategy, sets policy and acquires and develops talent. In addition to his managerial duties, Mr. McNee maintains client responsibilities and frequently represents the firm in presenting to boards of directors. He advises his clients on all facets of accounting and tax issues. He serves a wide variety of nonprofit entities, including third-party government-funded organizations, as well as those that are contribution-based.

Having over 35 years of experience dedicated to exempt organizations, Mr. McNee has served in public accounting as an auditor and advisor to numerous organizations. He also has the distinction of having partner-level experience in both global and regional professional services firm environments. While in college, Mr. McNee worked part time in a social service agency with the developmentally disabled. This experience of being a "direct care worker" proved to be formative in his decision to concentrate in the nonprofit industry.

Mr. McNee is a member of the American Institute of CPAs and the New York State Society of CPAs (NYSSCPA). He has held several leadership positions with the NYSSCPA. Mr. McNee had served on its Nonprofit Organizations Committee for over a decade and is also its past committee Chairman. He also chaired that committee's annual nonprofit conference several times and has spoken at this premier event many times on various matters including: Form 990, fraud, board governance in the current regulatory environment, consolidations and due diligence in mergers of nonprofits and NYPMIFA. During his tenure as Chairman, he was involved in a number of task forces dealing with issues relating to the nonprofit sector including: the FASB's Consolidation Exposure Draft, the New York Bar Association's Endowment Fund Appreciation/Depreciation recommendations and the New York State Consolidated Fiscal Report Working Group. He has also been previously active in the NYSSCPA's Health Care Institutions Committee.

Mr. McNee also served on the NYSSCPA's Audit Committee, which oversees its annual external audit on behalf of its 30,000 plus members. Mr. McNee was also appointed to the NYSSCPA's senior policy committee, Quality Enhancement Policy Committee (QEPC), upon its formation. The mandate of the QEPC is to evaluate the peer review process for members and couple that evaluation with ethics policies in order to drive change in the profession's approach to peer review and other matters. Mr. McNee is also a past recipient of the NYSSCPA's Outstanding Discussion Leader Award.

Mr. McNee was appointed to the FASB's Project Research Group in the winter of 2016 as a result of his significant involvement with FASB on their proposed overhaul of Nonprofit Financials.

A prominent industry thought-leader, Mr. McNee has written articles for a number of publications, including the CPA Journal, the Foundation for Accounting Education, and the Association Executive and has served as a past Editor of the NYSSCPA's newsletter, entitled the Consolidated Fiscal Reporting (CFR) Bulletin.

He has presented to industry organizations on a number of occasions on topics relating to the nonprofit sector, including board governance in a Sarbanes-Oxley world, consolidation and due diligence in mergers of nonprofits, and fraud and mismanagement avoidance.

(Continued)

MICHAEL MCNEE

Over the years, Mr. McNee has donated his time and expertise to charitable organizations as a volunteer, helping to run Special Olympics events and serving on boards of charities and other nonprofit institutions.

Mr. McNee holds a Bachelor of Business Administration in accounting from Pace University. He is licensed to practice in New York and Florida.

Areas of Practice:
- Accounting and Auditing
- Consulting
- Nonprofit Industry
- Government-funded Organizations
- Federal Single Audits
- Employee Benefits Plan Audits

States Licensed In:
- New York and Florida
- Connecticut – Now eliminated under NY mobility Act

Education:
- Pace University, Pleasantville, NY
  Bachelor of Business Administration
  Major: Accounting

Professional Memberships:
- American Institute of Certified Public Accountants (AICPA)
- New York State Society of Certified Public Accountants (NYSSCPA)
- Former Chairperson, NYSSCPA's Nonprofit Organizations Committee
- Former Member, NYSSCPA's Quality Enhancement Policy Committee
- Former Member, NYSSCPA's Audit Committee
- Former Member, NYSSCPA's Health Care Committee

Other Affiliations:
- Volunteer, Special Olympics
- Former Board of Trustees, Nyack Hospital
- Member Financial Accounting Standards Board Project Resource Group (PRG)

HOPE GOLDSTEIN

212-503-6351
hgoldstein@markspaneth.com

Hope Goldstein, CPA, is Co-Partner-in-Charge of the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. Ms. Goldstein brings to her role the skills she has developed during more than 20 years of providing accounting and auditing services to her clients in the nonprofit, higher education, and public sector industries. Her experience includes audit and attest engagements as well as projects involving mergers, initial bond offerings, governance structures, forecasts, internal control and systems studies, risk assessments and assurance activities. She has led numerous training seminars for her clients and professional staff on various topics relating to new accounting standards, governance, compliance, and financial reporting.

Ms. Goldstein is a member of Marks Paneth's Partner Leadership Committee and leads the Firm's Women's Initiative. Prior to joining Marks Paneth, Ms. Goldstein was a director with Deloitte & Touche LLP, where she focused on accounting and auditing for many of their largest clients, including public charities, private foundations, colleges and universities, social services and membership organizations, and cultural institutions. Among the projects she has directed are mergers among not-for-profits, bond offerings, forecasting services, internal control and systems studies, operational reviews and governance studies.

Ms. Goldstein is a member of the American Institute of CPAs, the New York State Society of CPAs (NYSSCPA), and the Connecticut Society of CPAs. She is very active in the NYSSCPA, serving on its Committees for Government Accounting and Auditing, Not-for-Profit Accounting, Advancement of Women, and Tax Exempt Organizations.

In addition to her professional activities, she is a dedicated volunteer who regularly donates her time to charitable organizations. She has served on numerous nonprofit Boards of Trustees in a variety of capacities, including as Treasurer of the Fifth Avenue Committee; as a member of the Executive Committee of the Leukemia and Lymphoma Society's Team in Training; and as a Chairperson of the Finance Committee for Musical Theatre Works.

Ms. Goldstein holds a Bachelor of Science in Accounting from Brooklyn College.

Areas of Specialty:
- Public Charities
- Private Foundations
- Colleges and Universities
- Social Services
- Membership Organizations
- Cultural Institutions

States Licensed In:
- New York
- Connecticut – now eliminated under NY Mobility Act

Education:
- Brooklyn College, Brooklyn, New York
  Bachelor of Science
  Major: Accounting

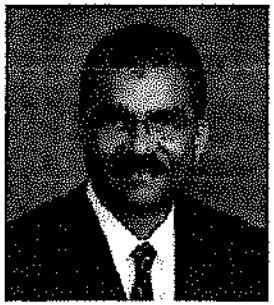
CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

Professional Associations and Memberships:
- Member, American Institute of Certified Public Accountants
- Member, New York State Society of CPAs
  - Member, Government Accounting and Auditing Committee
  - Member, Not-For-Profit Accounting Committee
  - Member, Advancement of Women Committee
  - Member, Tax Exempt Organizations Committee

Charitable Affiliations:
- Current Board Member, Brooklyn College Foundation
- Past Treasurer, Fifth Avenue Committee
- Past Member, Executive Committee – Leukemia and Lymphoma Society's Team in Training
- Past Chairperson, Finance Committee – Musical Theatre Works
- Past Member, Development Committee – Missing and Exploited Children

JOSEPH J. KANJAMALA

212-503-8952
jkanjamala@markspaneth.com



Joseph J. Kanjamala, CPA, CGMA, is a Partner in the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. His responsibilities in this role include designing audit strategies, supervising and training staff, liaising with clients, and providing oversight so that audits are conducted in a timely and cost-effective fashion. During his nearly 21 years of public accounting experience, Mr. Kanjamala has developed deep skills in providing tax and audit services for nonprofit organizations. He has served numerous charitable organizations, private foundations and educational institutions.

Prior to joining Marks Paneth in 2004, Mr. Kanjamala worked in the assurance and advisory practice of Ernst & Young LLP, where he served both for-profit and not-for-profit clients. Mr. Kanjamala was also a previous assistant controller for a large nonprofit organization that received New York City, New York State and Federal funding. In that role, he learned first-hand the positive impact that sound accounting and financial practices can have on a nonprofit entity and, in turn, upon the constituents it serves.

Mr. Kanjamala is a member of the American Institute of Certified Public Accountants and is a fellow member of the Institute of Chartered Accountants of India. He is also a member of the New York State Society of CPAs and currently serves its Tax Exempt Organizations Committee. In addition, he is an active member of ASCEND, the largest nonprofit Pan-Asian organization for business professionals in North America.

In his off hours, Mr. Kanjamala donates his time and expertise to the Syro Malabar Catholic Congress where he is a Board Member. Based in Chicago, this national nonprofit organization conducts youth education, leadership and career-development activities throughout the United States. He is also Finance and Long-term Planning Committee Chairman and a parish council member at Saint Thomas Syro Malabar Catholic Church in New York and a pastoral council member.

Mr. Kanjamala holds a Bachelor of Science in Accounting from the City University of New York as well as a Bachelor of Commerce from Kerala University in India. Mr. Kanjamala holds the distinction of scoring among the Top 10 candidates at the state level in the November 1996 Uniform CPA Examination.

Areas of Specialty:
- Audit, Tax & Advisory
- Federal Single Audits
- Nonprofit Industry

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Institute of Chartered Accountants of India

States Licensed In:
- New York

Education:
- City University of New York
  Bachelor of Science
  Major: Accounting

- Kerala University, Thiruvananthapuram, Kerala, India
  Bachelor of Commerce
  Major: Accounting

Professional Associations and Memberships:
- Member, American Institute of Certified Public Accountants
- Member, New York State Society of CPAs
  - Member, Tax Exempt Organizations Committee
- Fellow Member, Institute of Chartered Accountants of India
- Member, ASCEND

Charitable Affiliations:
- Board Member, Syro Malabar Catholic Congress
- Finance and Long-term Planning Committee Chairman and Council Member, Syro Malabar Catholic Church
- Pastoral Council member – Syro Malabar Catholic Diocese, Chicago

WARREN RUPPEL

212-503-6391
wruppel@markspaneth.com

Warren Ruppel, CPA, is a Partner within the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. He has over 35 years of experience in accounting and auditing services for governments and nonprofits. Prior to joining the firm, Mr. Ruppel served as the Assistant Comptroller for Accounting of The City of New York, where he was responsible for all aspects of the City's accounting and financial reporting. He was also the Secretary of the City's Audit Committee.

Mr. Ruppel began his distinguished career in 1979 with KPMG. In 1989, he joined the staff of Deloitte & Touche where he specialized in audits of not-for-profit organizations and governments. He has also served as the Chief Financial Officer of an international not-for-profit organization.

Throughout his career, Mr. Ruppel has been actively involved with education. Not only has he conducted numerous hands-on training courses and seminars, but he has also served as an Adjunct Lecturer of Accountancy at the Bernard M. Baruch College of the City University of New York.

Currently, Mr. Ruppel serves on the Executive Advisory Board to the Department of Accounting and Tax of St. John's University. He is the Government Specialist for Smart Pros on-line continuing professional education, for whom he tapes a quarterly session on current industry developments and also conducts webinars for Lorman Education Services.

A noted author, he has written several well-respected books about governmental and nonprofit accounting and auditing matters, including: Not-for-Profit Accounting Made Easy, Not-for-Profit Organization Audits, Not-for-Profit Audit Committee Best Practices, OMB Circular A-133 Audits, GAAP for Governments and Governmental Accounting Made Easy.

Mr. Ruppel remains committed to the field of accounting through his participation in a variety of professional organizations. He is an active member of the New York State Society of CPAs. In 2013, he was elected as a Vice President of the Society and also became a member of its Executive Committee. On June 1, 2014, he began serving a three-year term as a Director-at-Large on its Board of Directors. He was also the chair of the Society's Audit Committee. He has also served on the Finance Committee and was President of the Board of Trustees of the Society's Foundation for Accounting Education. In addition, he serves on the Governmental Accounting and Auditing Committee and previously served on the Not-for-Profit Organizations Committee.

He is also a member the American Institute of CPAs as well as the Special Review Committee of the Government Finance Officers Association. He also a member of the Accounting and Financial Reporting Committee of the New York State Government Finance Officers Association. He is a past president of the New York Chapter of the Institute of Management Accountants.

Areas of Specialty:
- Nonprofit Industry
- Higher Education
- State & Local Governments
- Governmental Entities
- Federal Single Audits

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

States Licensed In:
- New York
- New Jersey

Education:
- St. John's University, College of Business
  Queens, New York
  Bachelor of Science, 1979
  Honors: *magna cum laude*
  Major: Accounting

Professional Associations and Memberships:
- Member, American Institute of Certified Public Accountants
- Member, New York State Society of CPAs (NYSSCPA) Positions held include:
- Director-at-Large, Board of Directors
- Chair, Audit Committee
- Chair, Governance Committee
- Vice President, Professional Issues
- Member, Executive Committee
- President, Foundation of Accounting Education, Board of Trustees
- Finance Committee
- Member and Chair, Government Accounting and Auditing Committee
- Member, Not-for-Profit Organizations Committee
- Member, Special Review Committee of the Government Finance Officers Association
- Member, Special Review Committee of the Government Finance Officers Association
- Member, New York State Government Finance Officers Association
- Past President, New York Chapter of the Institute of Management Accountant

SIBI THOMAS

212-201-3004
sthomas@markspaneth.com

Sibi Thomas, CPA, CFE, CGMA, is a Partner within the Nonprofit, Government & Healthcare Group at Marks Paneth LLP, with over 12 years of extensive accounting, auditing, tax and consulting experience.

Mr. Thomas plans, coordinates and conducts audits of nonprofit organizations including: large social service organizations, third party funded organizations, educational institutions, charitable, and fundraising and membership organizations including those requiring audits pursuant to Uniform Guidance (Single Audit). Mr. Thomas performs audits of New York State cost reports, preparation and review of tax returns (Form 990, 990-PF, 990-T, CHAR 500) and audits of pension plans (defined benefit and defined contribution). Mr. Thomas has led numerous training seminars for clients and professional staff on various topics relating to new accounting standards, governance, compliance, and financial reporting.

Mr. Thomas has deepened his expertise as an adjunct faculty of not-for-profit accounting at New York University (NYU). He is experienced in all facets of audit, tax and accounting in the nonprofit industry, including external audits to assess effectiveness of controls, accuracy of financial records, and efficiency of operations, risk assessment, testing internal controls and developing audit programs.

Mr. Thomas has authored several articles for the New York Nonprofit Review that focused on helping nonprofit organizations evaluate their existing governance and financial reporting process. Recently, Mr. Thomas published an article on FASB's new proposed standards on not-for-profit financial reporting in Accounting Today. Mr. Thomas was selected as the 40 under 40 honoree by the CPA Practice Advisor, in recognition of his leadership in the accounting profession.

Mr. Thomas is also a member of the FASB's Project Research Group.

Mr. Thomas is a member of the New York State Society of Certified Public Accountants. He serves on the NYSSCPA's Exempt Organizations Committee. Mr. Thomas is a certified fraud examiner and a chartered global management accountant.

Areas of Specialty:
- Audit, Tax and Advisory of Nonprofits
- Federal Single Audits
- Employee Benefit Plans
- Nonprofit Entities that Receive OPWDD, SED, OMH, DOH and ACS Funding
- Private Foundations
- Public Charities
- Colleges and Universities
- Membership Organizations

CPA, CGMA and CFE Certification Membership:
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- New York State Society of Certified Public Accountants

States Licensed In:
- New York

Education:
- University of Central Oklahoma, Oklahoma
  Bachelor of Science in Accounting
  Master's in Business Administration

Professional Associations and Memberships:
- Member, American Institute of Certified Public Accountants
- Member, Association of Certified Fraud Examiners
- Member, New York State Society of CPAs (NYSSCPA)

Other Affiliations:
- Volunteer – Hillside Food Outreach
- Mentor - NYSSCPA

MONICA KADEN

973-630-5035
mkaden@markspaneth.com

Monica Kaden, MBA, ASA, is a Director at Marks Paneth LLP, within the firm's Healthcare group.

Ms. Kaden is an Accredited Senior Appraiser (ASA) with the American Society of Appraisers. She also works on the valuation of businesses in connection with matrimonial and shareholder litigation, estate and gift tax valuations, selling and buying business interests, mergers and acquisitions and fair market value assessments of compensation and agreements . She specializes in the valuation of health care entities, including professional practices and ambulatory surgery centers.

In litigation matters, Ms. Kaden is often called upon to critique other experts; she assists in settlement negotiations and testifies in connection with business valuations, commercial litigation, forensic accounting and lost profits analyses.

Before joining a national CPA firm in the corporate finance group where she performed valuations, primarily for the purchase price allocations associated with acquisitions, Ms. Kaden started her career as a commercial lender. Her experience also includes valuing intangible assets, such as patents, trademarks and proprietary technology. Since 1995, she has worked for large regional New Jersey accounting firms in business valuation and litigation support.

Ms. Kaden has lectured on valuation topics at professional conferences and to various organizations, including the American Institute of CPAs, the New Jersey Society of CPAs, the American Academy of Matrimonial Attorneys, the Academy of Women Accountants and the Health Law Symposium for healthcare lawyers among others. She is based out of Marks Paneth New Jersey office.

Professional Associations and Memberships:

- Trustee of The Healthcare Foundation of New Jersey
- Northern New Jersey Chapter of the American Society of Appraisers
- New Jersey Chapter Medical Group Management Association
- New Jersey Women Lawyers Association
- Certified Healthcare Financial Professional (CHFP)

Education:

- Brandeis University, BA
- University of Michigan, Ann Arbor, MBA (Corporate Finance and Accounting)
- Fairleigh Dickinson University, Post-MBA Graduate Certificate Program

Other Affiliations:

- Morris County Chamber of Commerce
- Morris County Family Court Blue Ribbon Mediation Panel Volunteer
- Member of Healthcare Financial Management Association (HFMA)

ALAN BECKER

212-503-8956
abecker@markspaneth.com

Alan Becker is a Director within the Nonprofit, Government & Healthcare Group at Marks Paneth LLP over 15 years of accounting, auditing and consulting experience. He has planned, coordinated and conducted audits of nonprofit organizations including: social service organizations, child care service organizations, rehabilitation facilities, membership organizations, performing arts and cultural institutions, institutions of higher education, charter schools and museums. His expertise includes audits pursuant to Federal Single Audits as well as various New York State cost reporting requirements, such as the Consolidated Fiscal Report (CFR).

Mr. Becker holds a Bachelors of Science Degree from Queens College with a major in Accounting. He is licensed to practice in New York State.

Mr. Becker is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants and New York State Society of Certified Public Accountants. He has spoken at the New York State Society of CPA's and has done various internal firm training sessions on not-for-profit accounting.

Mr. Becker is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants and New York State Society of Certified Public Accountants. He has spoken at the New York State Society of CPA's and has done various internal firm training sessions on not-for-profit accounting.

Areas of Specialty:
- Audit and Tax
- Nonprofit Industry
- Single Audits

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

States Licensed In:
- New York

Education:
- Queens College
- Bachelor of Science
- Major: Accounting

Professional Associations and Memberships:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

ROBERT LYONS

212-503-8956
abecker@markspaneth.com

Rob Lyons, CPA, is the Managing Tax Director within the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. Mr. Lyons brings to his role the skills he has developed during more than 40 years of providing tax and consulting services to his clients in the nonprofit, higher education, and public sector niches. His experience includes handling substantial exempt organization tax issues. Mr. Lyons has testified in front of the House and Ways Committee in Washington DC establishing the current treatment of affinity royalty arrangements. He has also been involved in special projects related to unrelated business income for exempt organizations, including but not limited to state filing issues, including settlements, foreign filing requirements for off-shore activities and use of exempt bond proceeds and various aspects of tax issues in the healthcare field.

Mr. Lyons has advised clients on the use of for profit subsidiaries as well as disregarded entities. He has led numerous training seminars for the American Institute of Certified Public Accountants and served as an adjunct professor in the Kogod School of Business Graduate Department at American University in Washington DC and Mercy College in New York. He has also authored 14 books and over 50 articles to date concerning exempt organization issues.

Prior to joining Marks Paneth, Mr. Lyons was the Tax Managing Director with KPMG LLP, where he focused on tax and compliance issues for many of their largest clients, including public charities, private foundations, colleges, universities, healthcare facilities, social services and membership organizations, and cultural institutions.

Mr. Lyons is a member of the American Institute of CPAs, the New York State Society of CPAs ("NYSSCPA"), Florida Institute of CPAs, Virginia Society of CPAs and various other state organizations.

In addition to his professional activities, he is a dedicated volunteer who regularly donates his time to charitable organizations. He has worked extensively with Catholic Charities in various capacities as well as working with the Archdiocese of Washington DC and the Archdiocese of New York. He has served on numerous nonprofit Boards of Trustees in a variety of capacities, including the National Council for Adoption.

Mr. Lyons holds a BSBA in Accounting from the University of Florida, and an MS in Taxation from American University.

Areas of Specialty:
- Public Charities
- Private Foundations
- Colleges and Universities
- Social Services
- Membership Organizations
- Cultural Institutions

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Florida Board of Accountancy
- Virginia Board of Accounting
- DC Board of Accounting

States Licensed In:
- New York
- Florida
- Virginia
- Washington DC

Education:
- University of Florida
  Bachelor of Science in Business Administration
  Major: Accounting
- American University
  Masters of Science in Taxation
  Major: Accounting

Published Works:
- Form 990: AICPA's Answer to Unblocking the Tax Complexities
- Form 990: Moving Beyond the Basics

Professional Associations and Memberships:
- Member, American Institute of Certified Public Accountants
- Member, New York State Society of CPAs
- Member, Florida Institute of CPAs
- Member, Virginia Board for Accountancy
- Member, District of Columbia Board if Accountancy

Charitable Affiliations:
- Catholic Charities
- Archdiocese of Washington DC
- Archdiocese of New York

JOHN D'AMICO

212-503-8956
jdamico@markspaneth.com

John D'Amico, CPA, is a Director within the Professional Standards Group at Marks Paneth LLP. He specializes in the quality reviews of audits of nonprofits including Single Audits. The Professional Standards Group is responsible for monitoring quality control as mandated by professional standards. Specifically, he is part of a team that reviews all attest engagements, provides consultation on accounting and attestation matters, tests and monitors the firm's quality review policies and procedures, and develops and delivers training material related to accounting and auditing standards, ethics and industry-specific matters.

Prior to joining Marks Paneth, Mr. D'Amico, has over 20 years experience providing accounting and auditing services to his clients within the nonprofit, higher education and public sector arenas. His experience includes engagements involving audit, attest and assurance services, Governmental Auditing Standards, Single Audits, risk assessments, and internal control and systems studies. He has led numerous training seminars for his clients and professional staff on various topics. He is also performs seminars on behalf of the AICPA on various subjects including nonprofit accounting/auditing, Government Auditing Standards and Single Audits.

Mr. D'Amico is a member of the American Institute of CPAs and the New York State Society of CPAs.

In addition to his professional activities, he is a dedicated volunteer who regularly donates his time to charitable organizations. He has served on several nonprofit boards of directors in a variety of capacities, and is currently the Chair of the audit committee for a foundation.

Areas of Specialty:
- Government Auditing Standards
- Single Audits
- Social Service Agencies
- Colleges and Universities
- Cultural Institutions
- Religious Institutions
- Public Charities
- Private Foundations
- Membership Organizations

States Licensed In:
- New York

Education:
- Pace University, New York, New York
  Bachelor of Business Administration
  Major: Finance
  Masters of Science
  Major: Accounting

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

DAVID BOLTON

212-201-3035
dbolton@markspaneth.com

David Bolton, CPA, is a Director in the Professional Standards group at Marks Paneth LLP. With more than 40 years of public accounting and business experience — with a strong focus on providing quality assurance for accounting and audit services — Mr. Bolton has served a wide array of clients, including commercial, real estate, not-for-profits, local government, healthcare and senior living.

Prior to joining Marks Paneth, Mr. Bolton was Partner and Regional Accounting & Auditing Director at a major US accounting firm, where he consulted on technical, financial reporting and auditing issues. He is also a valuation analyst and provided guidance to both clients and fellow staff members on such topics as mergers and acquisitions, valuation, and impairment of goodwill and other tangible assets.

Mr. Bolton brings his considerable experience in quality assurance and practice monitoring to his new role as co-manager of the firm's comprehensive practice monitoring system, which provides for the centralized administration of the review processes and comprehensive quality reporting at both engagement team and firm-wide levels. His primary responsibilities will include independent quality review of reports, financial statements, and working papers and consultation with engagement teams on accounting, auditing, and reporting issues.

Mr. Bolton received his Bachelor of Science degree in Business Administration from the University of Tennessee. He is based in the firm's New York City office.

Professional Associations and Memberships:

- American Institute of Certified Public Accountants (AICPA)
- Tennessee Society of Certified Public Accountants (TSCPA, Director, Peer Review Committee)
- Pennsylvania Institute of Certified Public Accountants (PICPA)

Education:

- University of Tennessee
- Bachelor of Science in Business Administration

Areas of Specialty:

- Professional Standards

States Licensed In:

- Pennsylvania

RITA PIAZZA

212-710-1744
rpiazza@markspaneth.com

Rita Piazza, CPA, MBA, is a Director in the Professional Standards Group and in charge of Pension Audits at Marks Paneth LLP. She serves on a team that is responsible for the final release of audited, reviewed and compiled financial statements including pension plan audits, projections and forecasts and agreed-upon procedures.

Ms. Piazza has also been involved with training the audit staff and keeping the firm's professionals apprised of current technical pronouncements in accounting and auditing. She has a particular expertise with pension plan audits and has developed a full-day pension plan seminar for the firm's professional staff.

Prior to joining Marks Paneth, Ms. Piazza spent approximately 15 years working in the quality control practices of several New York area accounting firms. She has approximately eight years of financial and managerial experience with a Big Four professional services firm. She managed concurrent audit engagements for public, private, national and multinational companies as well as nonprofit organizations. Her experience encompasses a variety of industries including entertainment, broadcasting, utilities, telecommunications, fragrances, construction and real estate.

Ms. Piazza has also served as an assistant professor. She has taught at both the undergraduate and graduate level for Iona College, Mercy College and Montclair State University.

Ms. Piazza is a member of the American Institute of CPAs and the New York State Society of CPAs (NYSSCPA). She actively participates in the NYSSCPA. She spoke at the NYSSCPA's Ethics Conference in August 2010 and the Employee Benefits Conference in January 2013 and May 2011 and spoke on the topic of 403 (b) audits at an Employee Benefits Committee meeting in August 2011.

She has served on the NYSSCPA's planning committee for the SEC/PCAOB/FASB Conference since 2004. Ms. Piazza is a past chair of its SEC Committee and the Accounting and Auditing Oversight Committee. She has also served on the Ethics, Finance and Investment Subcommittee. She also serves as a reviewer for The CPA Journal. In addition to her professional activities, she has also served on the Scarsdale Budget Committee for more than 10 years.

Ms. Piazza holds a Bachelor of Business Administration and a Master of Business Administration in Accounting, both from Baruch College of the City University of New York. She is licensed to practice in New York.

Education:

- Baruch College of the City University of New York
  Master of Business Administration in Accounting
- Baruch College of the City University of New York
  Bachelor of Business Administration

CPA Certification Membership:

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

States Licensed In:

- New York

Professional Associations and Memberships:

- American Institute of Certified Public Accountants
  New York State Society of CPAs
- Member, Nominating Committee
- Member, SEC Committee
- Member, SEC/PCAOB/FASB
- Conference Planning Committee
- Former Chair, Accounting and Auditing Oversight Committee
- Former Chair, SEC Committee
- Former Member, Ethics Committee
- Former Member, Investment Subcommittee
- Former Member, Finance Committee

Practice Areas:

- Quality Review
- Audit and Accounting Standards
- Employee Benefit Plan Audits

DR. ERIC KREUTER

212-201-3117
ekreuter@markspaneth.com

Eric Kreuter, Ph.D., CPA, CFE, is a Partner in the Financial Advisory Services Group at Marks Paneth LLP. . He is a special advisor to the Nonprofit, Government & Healthcare Group forensic matters. Dr. Kreuter specializes in litigation and forensic services including commercial damages, fraud investigations. His background also includes management, human resources and other consulting services. He is also a specialist in all facets of the construction industry.

Dr. Kreuter has worked in professional services firms since 1983 and also served as a founding shareholder. He has testified in state courts and the US Bankruptcy Court as well as arbitrations and depositions. He has written several books, book chapters and numerous articles covering a wide range of topics.

He is a Certified Public Accountant in New York, New Jersey, Connecticut and Texas. He holds memberships in the American Institute of CPAs, the New York State Society of CPAs, the American College of Forensic Examiners, the Association of Certified Fraud Examiners, the National Association of Certified Valuation Analysts and the Institute of Management Accountants.

He is also a Certified Management Accountant (CMA), Certified in Financial Management (CFM), a Certified Fraud Examiner (CFE) and a Master Analyst in Financial Forensics (MAFF). Dr. Kreuter is both a Diplomat and Fellow of the American College of Forensic Accountants (DABFE, FECFEI) as well as a Senior Professional in Human Resources (SPHR).

Dr. Kreuter serves on the American Board of Forensic Accounting of the American College of Forensic Examiners International. He is Treasurer of the National Association for Poetry Therapy and past President and current Board Member of Hermandad, Inc., a nonprofit community development agency serving the southwestern Dominican Republic.

He has served as a volunteer at the Bedford Hills Correctional Facility and Taconic Correctional Facility in Bedford Hills, New York. He is an Associate Professor at Mercy College in Dobbs Ferry, New York and has taught graduate classes in Human Resource Management.

Dr. Kreuter holds a Bachelor of Science degree from Manhattan College, a Master of Arts degree in Industrial Psychology from Long Island University and a doctorate in Clinical Psychology from Saybrook University. He is based in Marks Paneth's midtown Manhattan headquarters.

Areas of Specialty:
- Litigation Support
- Forensic Accounting
- Fraud Investigations
- Commercial Damages
- Construction Industry

Professional Associations and Memberships:
- Member, NASDAQ Listing Qualifications Panel
- Past Member, SEC Regulations Committee
- Member, American Accounting Association
- Member, American Institute of Certified Public Accountants
- Member, New York State Society of Certified Public Accountants
- Member, Wisconsin Institute of Certified Public Accountants

Education:
- Manhattan College
  Bachelor of Science
- Long Island University
  Master of Arts
  Industrial Psychology
- Saybrook University
  Doctorate of Philosophy
  Clinical Psychology

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

States Licensed In:
- New York
- Texas

RICHARD NATHAN

212-503-6313
rnathan@markspaneth.com

Richard Nathan is a Principal at Marks Paneth LLP. He is also the President of Tailored Technologies LLC, a wholly owned subsidiary of Marks Paneth that provides external technology and management consulting services. His areas of expertise encompass management consulting, including financial and operational software selection, business process improvement, technology assessment and project management. He also provides IT advisory services and business continuity planning. Additionally, he counts the nonprofit sector and the real estate industry as areas of specialty.

Mr. Nathan founded Tailored Technologies in 1985. Over the years, he built a successful consulting practice in the areas of technology resource management, business process improvement, and systems design, procurement and implementation. In 1997, Mr. Nathan entered into a collaborative arrangement with Marks Paneth with the objective of providing the firm's clients technology consulting and support. Due to the success of this arrangement, Marks Paneth fully acquired Tailored Technologies LLC in 2000.

Mr. Nathan has presented before many associations and professional organizations, including the New York Association of Association Executives, the New York State Rehabilitation Association, and the New York State Society of CPAs, on topics ranging from Software Selection, IT Efficiencies and Best Practices, Cyber Security, and Cloud Based Computing. Additionally, Tailored Technologies has been featured in Business Week, The Wall Street Journal and *Association Executive*. In March 2010, Mr. Nathan authored an article for the *Philanthropy Journal* that focused on helping nonprofit organizations evaluate their existing information technology environment, reduce inefficiencies and achieve cost savings. In his spare time, Mr. Nathan volunteers with a number of nonprofit organizations. He is also on the board of directors of Charity Navigator, a leading independent charity evaluator. The mission of Charity Navigator is to advance a more efficient and responsive philanthropic marketplace by evaluating the financial status of more than 5,500 charities. In 2011, Mr. Nathan was the Board Vice President of the Institute of Managements Consultants – the New Jersey Chapter.

Richard Nathan holds a Bachelor of Arts from Pace University. He is based in the midtown Manhattan headquarters of Marks Paneth.

Areas of Specialty:
- Financial and Operational Software Selection
- Technology Assessment
- Business Process Improvement
- Project Management
- Nonprofit Organizations
- Real Estate

Professional Associations and Memberships:
- Member, The Institute of Management Consultants
- Past Member, The Business Process Management Group
- Past Member, The American Society of Association Executives
- Past Member, The Institute of Internal Auditors

Education:
- Pace University, New York City
  Bachelor of Arts

Charitable Affiliations:
- Member, Board of Directors, Charity Navigator
- Volunteer, New Jersey Audubon Society
- Member, Earth Justice
- Member, Sierra Club

AVERY E. NEUMARK

212-324-7085
aneumark@markspaneth.com

Avery E. Neumark, CPA, JD, LL.M, is a Partner in the Tax Group at Marks Paneth LLP. Mr. Neumark is an attorney with more than 35 years' experience specializing in employee benefits and executive compensation, as well as ERISA, retirement and health and welfare planning, and compensation consulting. He has particular expertise in both for-profit and nonprofit sectors, and in serving high-net-worth individuals. His prior experience in professional services firms includes various leadership and management roles; he also specialized in executive compensation and employee benefits planning with Ernst & Young and Weber Lipshie & Co.

Mr. Newmark is a former Commissioner of the New York State Insurance Fund. From 1987-1994, he served as Special Advisor to the Lieutenant Governor of the State of New York, Stan Lundine. In 1991, Governor Cuomo appointed Mr. Neumark Chairman of the New York State Temporary Commission on Worker's Compensation.

He is a member of the American Bar Association's Employee Benefits Committee and is the past chairman of the Fringe Benefits Sub-Committee. He has served on the Board of Directors of the New York State Society of CPAs (NYSSCPA) and is a member of its Employee Benefits Committee and Mediation and Arbitration Committee. Mr. Neumark has served on the Tax Executive Committee of the American Institute of Certified Public Accountants (AICPA). He is a member of the New York State Bar Association's Employee Benefits Committee and the Tax Management Compensation Planning Advisory Board.

Mr. Neumark has lectured throughout the United States to such groups as the American Bar Association, AICPA and NYSSCPA, Young Presidents Organization, New York University Institute of Federal Taxation, International Association for Financial Planning, American Compensation Association, Institute of Certified Financial Planners and the Practising Law Institute.

He recently joined the National Editorial Board (NEB) for Trendlines, a publication of Thomson Reuters. He is also an adjunct professor at Brooklyn Law School and the Fordham University Graduate School of Business.

Mr. Neumark has contributed to various professional publications and has often been quoted in The New York Times, The Wall Street Journal, USA Today, Forbes, Business Week, Money Magazine and other publications on current compensation issues. He is a graduate of Yeshiva University, and received a Juris Doctor (JD) from Brooklyn Law School and a Master of Laws (LL.M) in taxation from New York University School of Law.

In addition to his professional affiliations , Mr. Neumark is active in many non-profit organizations. He is the Treasurer of the Orthodox Union and past chairman of the Pension Plan Sub-Committee of the United Jewish Foundation (UJA) in New York. He also serves on the UJA's legal and tax panel. Mr. Neumark is based in Marks Paneth's Manhattan headquarters.

Areas of Specialty:
- Employee Benefits and Executive Compensation
- ERISA, retirement and health, and welfare planning and compensation consulting
- Both for-profit and nonprofit sectors
- Serving high-net-worth individuals

CPA Certification Membership:
- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants

States Licensed In:
- New York

Education:
- Yeshiva University
  Bachelor of Arts
- Brooklyn Law School
  Bachelor of Science
- New York University School of Law
  Master of Laws (LL.M) in Taxation

Professional Associations and Memberships:
- Employee Benefit Plan Audit Quality Center (EBPAQC)
- American Bar Association (ABA)
- New York State Bar Association (NYSBA)

Other Affiliations:
- American Association of Jewish Lawyers and Jurists
- Professional Advisory Committee, Central Park Conservancy, New York City
- The Lighthouse Guild

MAGDALENA M. CZERNIAWSKI

212-324-7026
mczerniawski@markspaneth.com

Magdalena M. Czerniawski, CPA, MBA is a Tax Director at Marks Paneth LLP and a member of the firm's Nonprofit, Government & Healthcare Group. With nearly 15 years of nonprofit industry experience, she provides tax services to a wide array of nonprofits, including charitable organizations, social welfare organizations, professional associations and private foundations.

In addition to providing tax planning and advisory services, Ms. Czerniawski specializes in matters related to ASC 740-10 (FIN 48), the reporting requirements that govern contributions, compensation, unrelated business taxable income, lobbying costs, and public support testing. She also represents her clients as an authorized representative before the Internal Revenue Service and various state agencies. Furthermore, Ms. Czerniawski's experience includes serving clients with matters related to employee benefit plans, healthcare organizations and hospitals, affordable housing entities, foreign tax filings and payroll tax returns.

Prior to joining Marks Paneth, Ms. Czerniawski was a Senior Tax Manager with a national accounting firm, where she focused on tax consulting and compliance for many of their highest profile clients. She has published various articles on industry-specific tax matters and has served as a speaker for internal and external seminars.

Areas of Specialty:
- Tax Planning
- Exempt Organizations
- Private Foundations
- Social Services
- Membership Organizations

Professional Associations and Memberships:
- Accountants Member, Exempt Org
- American Institute of Certified Public Accountants
- New York State Society of Certified Public
- Member, Exempt Organization Committee
- New Jersey Society of Certified Public Accountants
- New Jersey's Science and Technology University, School of Management Advisory Board Member
- St. Casimir's Polish Saturday School Board Member, Treasurer
- Programs for Parents, Inc. , Audit Committee Chair

Education:
Pace University , Bachelor of Business Administration
Public Accounting
Master of Business Administration, Public Accounting

CLIENTS WE SERVE

ALL NONPROFIT CLIENTS

Academic, Research, Public Policy and Advocacy

- Adams Street Foundation
- ASA Institute of Business and Computer Technology (2)
- Barrow Street Nursery School
- Bronx Lighthouse Charter School
- Central European University (6)
- Cheung Kong Graduate School of Business (6)
- Comprehensive Development, Inc.
- Congregation Rodeph Sholom and Friends of Rodeph Sholom School, Inc.
- Dream Charter School
- Dramatist Guild Legal Defense Fund
- Drisha Institute for Jewish Education
- Dwight School Foundation
- FAIR Health, Inc.
- Five Towns College
- F.O.R.E. Foundation for Art, Science and Education (6)
- General Theological Seminary (6)
- Get Schooled Foundation
- Global Impact Investing Network
- Global Kids, Inc. (8)
- Grace Church School of NY (2)
- Hebrew Academy of Nassau County
- International House (2) (7)
- JUST Capital, Inc.
- Lambda Legal Defense and Education Fund (2)
- Legal Action Center
- Library of America (7)
- Lycée Français de New York (2)
- Masters School (2)
- Mercy College (1) (2) (7)
- Metropolitan Lighthouse Charter School
- Nassau Health Care Foundation
- National Association of City Transportation Officials
- National Employment Law Project
- National Urban Alliance for Effective Education
- New York Center for Autism Charter School
- New York Harbor Foundation
- New York Law School (2)
- New York University (8) (9)
- Oxford University Development (North America), Inc.
- The Parkside School (3) (6)
- Program of Academic Exchange
- Sergei Zlinkoff Fund
- Stephen Gaynor School (2)
- Thomas G. LeBrecque Foundation
- Torah Montessori School
- Town School, Inc. (2)
- Vaughn College of Aeronautics and Technology (1) (2) (7)
- Vellore Christian Medical College Foundation
- World Education Services (2)
- York Preparatory School

Development and Financing Organizations

- ACCION East, Inc. (1) (7)
- ACCION, the U.S. Network
- Apropos Housing
- Black Rock Forest Consortium
- Black Rock Forest Preserve
- Greater Jamaica Development Corporation (1) (9)
- Media Development Investment Fund
- National Federation of Community Development Credit Union
- NYC Energy Efficiency Corporation (7)
- Owensville Housing Development Fund
- Primary Care Development Corp. (1)
- Randall's Island Park Alliance
- Renaissance Economic Development Corporation
- Urban Home Ownership Corporation
- Vital Healthcare Capital

(1) Services include Single Audits
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

ALL NONPROFIT CLIENTS

Health, Human Service and Community Assistance

- 607 Concord Avenue Corporation (5)
- A Better Chance
- Acacia Networks (1) (4)
- AIG Disaster Relief Fund
- Alcoholics Anonymous
- American Friends of Magen David Adom
- American Hospital of Paris (6)
- American Hospital of Paris Foundation (6)
- Animal Welfare Institute
- Asian Americans for Equality (1)
- Association for Energy Affordability (1) (2)
- Astor Home for Children Foundation (7)
- Astor Learning Center (3) (7)
- Astor Services for Children and Families (1) (3) (7)
- Basics (1) (2)
- Bedford Barrow Association
- Bideawee (2)
- Boys Club of New York (2) (7)
- Bridge and Affiliates (1) (2) (3) (5)
- The Bridge Fund of New York
- Brooklyn Defender Services (2)
- BronxWorks, Inc. (1) (2)
- Cardinal McCloskey School and Home (1) (3)
- Catholic Daughters of the Americas
- Children's Tumor Foundation
- Children's Village, Inc. (1) (2) (3)
- Children's Village – Housing
- Children's Village – Harlem Dowling
- Children's Village Institute
- City Parks Foundation (2)
- Coalition for the Homeless
- The Corporate Source, Inc.
- Danny Butler Memorial Fund
- East Harlem Council for Human Services
- Educational Alliance
- EDEN II
- Encounter for Culture and Education (6)
- Federation of Protestant Welfare Agencies
- FJC (6)
- Fortune Society (2)
- Food Bank For New York City (1)
- French Heritage Society, Inc.
- Fresh Air Fund (7)
- Friends in Deed
- Global Advocacy for HIV Prevention
- Good Shepherd Services (1)
- Goodwill Industries of Greater NY & NJ (1) (2) (3) (5)
- Greenwich Boys and Girls Club
- Greenwich House (2) (3) (4)
- GrowNYC
- Harlem Dowling-West Side Center for Children and Family Services (1) (3)
- The HOPE Program
- Harlem RBI
- Human Service Council
- InterExchange, Inc.
- International Institute for People with Disabilities of Puerto Rico, Inc.
- Israel Tennis Centers Foundation
- Jewish Board of Family and Children's Services, Inc. (1) (2) (3)
- Jewish Community Centers Association of North America
- Kendal on Hudson Residents Association, Inc.
- Kennedy Child Study Center (3)
- Kew Gardens SEP, Inc. (3)
- Lenox Hill Neighborhood House (1) (2) (3)
- Lesbian, Gay, Bisexual & Transgender Community Center
- Little Angels Head Start Program of the Archdiocese of New York (1)
- Little Sisters of the Assumption Family Health Service, Inc. (3)
- Long Island Alzheimer's Foundation
- Malaria No More
- Manhattan Eye Foundation
- Manhattan STAR Academy
- Maranatha Human Services (1) (3)
- Maranatha – THREE ANGELS
- Mental Health Association of Nassau County (2) (3)
- Mental Health Association of Rockland County (2) (3)
- Mid-Bronx Senior Citizens Council
- Middletown Community Health Center (1) (4)
- my Face (National Foundation for Facial Reconstruction)
- National Institute for People with Disabilities of New Jersey
- Neighborhood Coalition for Shelter (1) (3)
- New Hope Community (2) (3)
- New Hope Community Foundation
- New York eHealth Collaborative (1)
- New York Peace Institute
- North Shore Animal League of America (2)
- NYSARC – Delaware County Chapter (2) (3)
- New York Harbor Foundation
- Osborne Association (1) (2) (3)
- Open Space Institute, Inc.
- ORT America (8)
- Outreach Project, Inc. (1) (3)
- Pet Savers Foundation, Inc.
- Police Athletic League (1) (2)
- Posse Foundation (2)
- Premier HealthCare, Inc. (4)
- Project Renewal, Inc.
- Public Health Solutions (1) (2) (4)
- Rebekah Rehab and Extended Care
- Richmond Community Services, Inc. (2) (3)
- Richmond Community Services - Foundation
- The Robin Hood Foundation (2)
- Rockland County Association for the Learning Disabled (3)
- Ronald McDonald House of NY, Inc. (7)

(1)	Services include Single Audits
(2)	Services include a pension plan or 403(b) audit
(3)	CFR filer
(4)	AHCF filer
(5)	HUD filer
(6)	Tax only
(7)	Served by Big 4 firm previously
(8)	Accounting or consulting only
(9)	TC 201 filer

ALL NONPROFIT CLIENTS

Health, Human Service and Community Assistance (cont.)

- Safe Horizon, Inc. (1) (2)
- SAGE
- Samuel Field YMHA & YWHA
- Sanctuary for Families
- Screw Cancer Inc. (6)
- Seleni House Foundation
- Select Human Services
- Scenic Hudson, Inc. (1) (7)
- Services for the Underserved, Inc. (8)
- Shield of David (2)
- Spence-Chapin Services to Families and Children
- START Treatment and Recovery Centers, Inc.
- St. Dominic's Home (1) (3)
- St. Nick's Alliance
- Sunnyside Community Services (1)
- Tourette Syndrome Association (1)
- Traffic Audit Bureau
- Truechild, Inc.
- Union Square Fund, Inc.
- United Cerebral Palsy – Ulster County (1) (2) (3) (4) (5)
- United Cerebral Palsy – Westchester County (3)
- United Way of New York City (1) (2)
- Unique People Services (1) (2) (3)
- USTA Eastern, Inc.
- Variety Boys and Girls Club of Queens
- Variety Club Foundation
- VH1 Save the Music Foundation (7)
- VIP Community Services, Inc. (1) (2) (3) (4)
- West Village Committee, Inc.
- Weston United Community Renewal, Inc. (1) (2) (3) (5)
- Women's Prison Association (1)
- World Animal Protection
- Young Adult Institute, Inc. (3) (1)
- YWCA of Brooklyn
- Zionist Organization of America

Performing and Cultural Arts

- 42nd Street WorkShop Theater Company
- 42nd Street Development Corporation
- The AAMC Foundation
- The Actors Studio
- American Folk Art Museum
- Artists Fellowship Inc.
- Artworks, Namoi Cohain Foundation, Inc.
- Association of Art Museum Curators
- Auricle Communications (Public Radio)
- Broadway Education Alliance
- The Broadway League
- Brooklyn Academy of Music (BAM) (7)
- BAM Endowment Trust
- Center for Arts Education
- Exploring the Arts, Inc.
- Gingold Theatrical Group
- International Center for Photography
- Keen Theater Group
- League of American Orchestras
- National Black Touring Circuit, Inc.
- New York Public Radio (8)
- Pilobolus, Inc.
- Princess Grace Foundation (7)
- Seraphim Theater
- Spanish Dance Arts Company
- STERB (Ringside, Inc.)
- University Theater Association
- Unsung Musicals Inc.
- Visual Aids for the Arts
- Wingspan Arts, Inc.
- WNET (1) (2) (7)
- WNET Friends of Thirteen
- Young Audiences/New York

(1) Services include Single Audits
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

Professional Membership/ Trade Associations

- American Booksellers Association (7)
- American Catalog Mailers Association
- American Institute of Chemical Engineers (2) (7)
- American National Standards Institute (1) (2)
- Brooklyn Chamber of Commerce
- Catalyst (2) (7)
- Community Development Credit Unions
- Dramatist Guild
- Northeast Power Coordinating Council (8)
- N.Y. Electrical Contractors
- Scudder Association

Sports

- Front Runners New York
- Team New York Aquatics
- The Racquet Club of Park Hill
- Metropolitan Local Masters Swim Committee

International

- British American Business, Inc.
- Cultural Vistas (1)
- Catholic Medical Mission Board (1)
- GBC Health
- Global Advocacy for HIV Prevention (8)
- Global Foundation for Humanity
- Haitian Health Foundation
- Huo Foundation
- Institute for International Bankers
- Institute for International Education (6)
- Social Accountability International, Inc.
- Social Accountability Accreditation Services, Inc.
- SAI, China, Inc.
- World Education Services (2)

ALL NONPROFIT CLIENTS

Low-Income Tax Credits

- 156th Street Associates LP
- 179 Henry Street LLC
- 1790 Clinton Associates LP
- 1795-1805 Clinton Associates LP
- 870 Freeman Associates LP
- Bremond House Associates LP
- Casa Del Sol LP
- Casa Renacer LP
- Casa Mutua LP
- Crossroads Plaza LP
- Fairview Preservation Urban Renewal LP
- Galileo Associates LP
- King Davis Associates LP
- Lock Street Preservation Urban Renewal LP
- Logan Plaza Associates LP
- Ossining Housing Partners #1 LP
- Ossining Housing Partners #2 LP
- Philip's Park LP
- UPACA Site 7 Associates LP
- VIP Hughes Avenue LP
- VIP Morris Avenue Associates LP
- VIP RJP Associates LP
- Wildey Street LP
- YA Associates LP

Housing Development Finance Corporations

- AAFE- Renaissance Economic Development Corp.
- AAFE- AAFE Community Development Fund
- AAFE- Community Homes Housing Development Fund
- AAFE- Queens Housing Immigration Center Corp.
- AAFE- Asian American Housing Development Fund Company
- AAFE- Rivington Housing Development Fund Company
- AAFE - East Chinatown Housing Fund Company
- AAFE - Chinatown HDFC
- AAFE - Stanton Norfolk
- AAFE- Morningside Realty Development
- AAFE- Montgomery
- AAFE - Community Renewal HDFC
- AAFE - Madison HDFC
- AAFE - El Caribe HDFC
- AAFE - LES HDFC
- AAFE - New American Opportunity
- AAFE - REAC Filing
- AAFE – One Flushing HDFC
- AAFE – 4 NYC Housing, Inc.
- AAFE – Harmony 106, Inc.
- Astella Development Corporation
- Clinton Residence, Inc.
- Community Residence for the Handicapped Ulster County, Inc.
- Goodwill Industries Housing Co., Inc.
- Haypath Residence, Inc.
- Huntington House HDFC
- Independent Living Apartments of Ulster County Inc.
- Institute of Human Development
- Lynn's Place HDFC
- Safe Horizon HDFC
- St. Philip's on West 128th St.HDFC
- Ulster Accessible Apartments HDFC
- VIP-Abraham Apartments HDFC
- VIP-Casa Banome HDFC
- VIP-Casa Esperanza HDFC
- VIP-Casa & Clinton HDFC
- VIP-1991 Bathgate Avenue
- VIP- West 184th Street HDFC
- VIP-445 VIP HDFC
- VIP-1870 Crotona Ave HDFC
- VIP-1807 Clinton HDFC
- VIP-College Ave. HDFC
- Weston United Community Renewal HDFC

(1)	Services include Single Audits
(2)	Services include a pension plan or 403(b) audit
(3)	CFR filer
(4)	AHCF filer
(5)	HUD filer
(6)	Tax only
(7)	Served by Big 4 firm previously
(8)	Accounting or consulting only
(9)	TC 201 filer

GOVERNMENT CLIENTS

Financial & Consulting Audits:

- Battery Park City Authority
- Battery Park Conservancy (6)
- Brooklyn Bridge Park Corporation
- Brooklyn Chambers of Commerce
- Brooklyn Navy Yard Development
- East Hampton Housing Authority
- Efficiency Fund NYC
- Fiscal Year 2005 Securitization Corporation
- Hudson Yards Development Corporation
- Hudson Yards Infrastructure Corporation
- Long Island Power Authority (8)
- Management Benefits Fund of the City of New York
- Metropolitan Transportation Authority (8)
- New York City Board of Education Retirement System
- New York Fire Department Pension Funds
- NYC Deferred Compensation Plans
- NYC Economic Development Corporation (8)
- NYC Municipal Water Finance Authority
- NYC Educational Construction Fund
- NYC Tax Lien Trusts (8)
- NYC Transitional Finance Authority
- NYC Water Board
- Rockland County
- Teachers' Retirement System of The City of New York
- The New York City Employees' Retirement System
- The New York City Other Postemployment Benefits Plan
- The New York City Police Pension Fund
- NYC School Support Services
- The Trust for Governors Island
- TSASC (Tobacco Settlement Asset Securitization Corporation)
- United Nations Development Corporation

(1) Services include Single Audits
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

PRIVATE FOUNDATION CLIENTS

In addition to over 100 public charities we serve, we also provide
Audit and tax services to numerous private foundations

- 1848 Foundation
- A J Spiegel Foundation
- AIG Disaster Relief Fund
- AIG Foundation, Inc.
- Ann & Arthur Grey Foundation
- Baruch Charitable Foundation
- Bob and Delores Hope Foundation
- Carol & Arnold Wolowitz Foundation
- Carol M. Gruodis Memorial Education Fund
- Charlotte Palmer Phillips Foundation
- Clarkson Family Foundation
- Cycle Foundation
- Daniele Agostino Foundation
- Dennis James O'Connor Jr. Scholarship Fund
- Dian Woodner Foundation
- Dorot Foundation
- Everett Family Foundation
- Everett Jewish Life Center in Chautauqua
- Fragin Family Charitable Trust
- Fried Foundation
- Friends of China Heritage Fund
- George and Kathleen Austin Foundation
- Goldie & David Blanksteen Foundation
- Greentree Foundation
- Gustav M. Berne Foundation
- Harry Frank Guggenheim Foundation
- Hemmerdinger Foundation
- Hoch Foundation
- Howard & Sharon Socol Family Foundation, Inc.
- I Have A Dream Foundation
- Industrial Relations Counselors, Inc.
- Irving and Muriel Fischer Foundation
- Jacob & Lillian Holtzmann Foundation
- Jeannine Damiani-Jones Memorial Foundation
- Johnson Family Foundation, Inc.
- Lenore Hecht Foundation
- Levon Nazarian Foundation
- Lois Korey Scholarship Foundation
- Lois Mann Charitable Foundation Inc.
- Lucius Littauer Foundation
- Ludwig W. Frohlich Charitable Trust
- Mae Private Foundation – Tax Only
- Maurice & Corinne Greenberg Foundation
- Max & Rose Katz Foundation, Inc.
- McGraw-Hill Research Foundation
- Michael Fuchs Foundation
- Michael Lerner Foundation
- Mitsui U.S.A. Foundation
- Pannonia Foundation
- Peter Gimbel & Elga Anderson - Gimbel Memorial Trust
- Prospect Hill Foundation
- Robbie Levine Foundation
- Robert E. Nederlander Foundation, Inc.
- Robert Sterling Clark Foundation
- Russell Berrie Foundation
- RWS Foundation
- South Wind Foundation
- Sperry Fund
- Star Welfare Foundation
- Starr Foundation
- Stella & Charles Guttman Foundation
- Strausman Family Fund
- T. J. Edelman Foundation
- The Barking Foundation
- The Edward and Dorothy Perkins Foundation
- The Ellen Unterberg Celli Foundation, Inc.
- The Emily Unterberg Satloff and James Eliot Satloff Foundation Inc.
- The Harry Frank Guggenheim Foundation
- The Haven Foundation
- The Richard Ravitch Foundation
- The Stephen and Tabitha King Foundation
- Thornton Tomasetti Foundation
- Turobiner Foundation
- Urban Home Ownership Corp.
- Yaseen Family Foundation

EMPLOYEE BENEFIT PLANS CLIENTS

We audit pension plan with assets ranging from $700,000 to $55 billion and plan participants ranging from 200-220,000

Client	Type of Plan
Acacia Housing	403(b) Plan
Alcoholics Anonymous	Defined Benefit Plan
American Institute of Chemical Engineers	Defined Benefit Plan and 403(b)
American National Standards Institute	Defined Benefit Plan and 403 (b)
Asian American for Equality	401(k) Plan
Association for Energy Affordability	403(b) Plan
Astor	403(b) Plan
Bideawee	403(b) Plan
Boys Club of New York	Defined Benefit Plan
The Bridge	Defined Contribution
Brooklyn Community Services	Defined Benefit Plan and 403(b) Plan
Brooklyn Defender Services	403(b) Plan
BronxWorks, Inc.	Defined Contribution Plan
Catalyst, Inc.	Defined Contribution Plan
Children's Village	403(b) Plan
City Parks Foundation	403(b) Plan
Delaware County ARC	403(b) Plan
EDEN II	403(b) Plan
Fortune Society	403(b) Plan
Goodwill Industries of Greater NY & NJ	Defined Contribution Plan and 403(b) Plan
Grace Church School NY	403(b) Plan
Greenwich House	403(b) Plan
International House	403(b) Plan
Investment Technology Group, Inc.	Defined Contribution Plan
Jewish Board of Family and Children's Services	403(b) Plan
Lambda Legal	Defined Contribution Plan
Lycée Français de New York	403(b) Plan
Management Benefits Fund	Defined Contribution Plan
Masters School	403(b) Plan
Mental Health Association of Nassau County	403(b) Plan
Mental Health Association of Rockland County	403(b) Plan
Mercy College	Tax Deferred Annuity Plan and Defined Contribution Plan
New Hope Community	Defined Contribution

EMPLOYEE BENEFIT PLANS CLIENTS

We audit pension plan with assets ranging from $700,000 to $55 billion and plan participants ranging from 200-220,000

Client	Type of Plan
New York Law School	403(b) Plan
North Shore Animal League	Defined Benefit Plan and 403(b) Plan
NYSARC – Delaware County Chapter	403(b) Plan
Osborne Association	Defined Contribution Plan and 403(b) Plan
Outreach Development Corp.	Defined Contribution Plan
Police Athletic League	Defined Contribution Plan
Posse Foundation	403(b) Plan
Project Renewal	Defined Contribution Plan and 403(b) Plan
Public Health Solutions	Defined Benefit Plan and 403(b) Plan
Rockland County Deferred Compensation Plan	457 Plan
Richmond Community Services	Defined Benefit Plan and 403(b) Plan
Robinhood Foundation	Defined Benefit Plan and 403(b) Plan
Safe Horizon, Inc.	Defined Contribution Plan and 403(b) Plan
START Treatment and Recovery	Defined Contribution Plan
Stephen Gaynor School	403(b) Plan
St. Nicks Alliance	Defined Contribution Plan
Teachers' Retirement System of The City of New York	Defined Benefit Plan
The Shield Institute	Defined Contribution Plan and Defined Benefit Plan
Town School	403(b) Plan
Unique People Services	401(k) Plan
United Cerebral Palsy – Ulster County	Defined Contribution Plan
United Way of NYC	Defined Benefit Plan and 403 (b) Plan
Upper Manhattan Mental Health Center, Inc.	Defined Contribution Plan
Vaughn College	403(b) Plan
VIP Community Services	403(b) Plan
Weston United	401(k) Plan
WNET – Thirteen	403(b) Plan
World Education Services	Defined Contribution Plan

HIGHER EDUCATION SECTOR EXPERIENCE

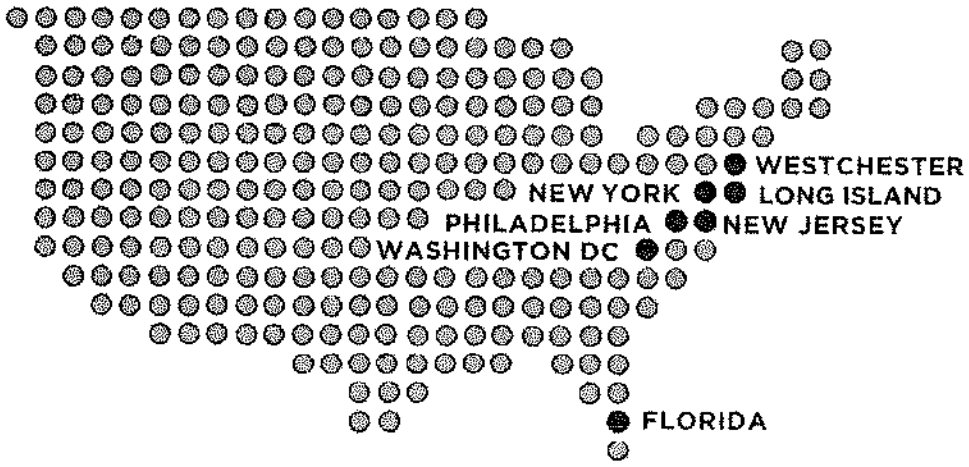
The leadership in our practice group has current and previous experience providing audit, tax and consulting services to the education sector. Their experience includes providing services to small liberal arts colleges, prestigious research institutions, academic medical centers, as well as many multi-campus systems and universities.

Clients these professionals serve are listed previously and ones served prior to joining Marks Paneth follow:

- Bank Street College of Education
- Barnard College
- Centenary College
- City University of New York
- College of Saint Elizabeth
- Columbia University
- Cooper Union
- Cornell University
- Dominican College
- Dowling College
- Drew University
- Fashion Institute of Technology
- Fordham University
- Hofstra University
- Institute for Advanced Study
- Iona College
- Long Island University
- Manhattan College
- Manhattan School of Music
- Middlesex County Community College
- Monmouth University
- Montclair University
- Mount Saint Mary College
- Nassau Community College
- New Jersey Institute of Technology
- Pace University
- Polytechnic University
- Pratt University
- Princeton Theological Seminary
- Quinnipiac University
- Rensselaer Polytechnic
- Rutgers University
- Sarah Lawrence College
- Skidmore College
- St. John's University
- Tufts University
- Wagner College
- Yeshiva University

WE ARE COMMITTED TO YOUR SUCCESS

Our priority is to help you make smart decisions at every turn.



Morison KSi
Independent member

MARKS PANETH

COUNTY OF NASSAU

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

1. Name of the Entity: Marks Paneth LLP

Address: 685 Third Avenue

City: New York State: NY Zip Code: 10017

2. Entity's Vendor Identification Number: 11-3518842

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):

1 File(s) uploaded

No principals have been attached to this form.

5. List names and addresses of all shareholders, members, or partners of the firm. If the shareholder is not an individual, list the individual shareholders/partners/members. If a Publicly held Corporation, include a copy of the 10K in lieu of completing this section.
If none, explain.

See list of partners attached.

1 File(s) uploaded

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

6. List all affiliated and related companies and their relationship to the firm entered on line 1. above (if none, enter "None"). Attach a separate disclosure form for each affiliated or subsidiary company that may take part in the performance of this contract. Such disclosure shall be updated to include affiliated or subsidiary companies not previously disclosed that participate in the performance of the contract.

None

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, ente "None." The term "lobbyist" means any and every person or organization retained, employed or designated by any clien 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 [X]

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

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

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

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

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

Electronically signed and certified at the date and time indicated by:
Warren Ruppel [WRUPPEL@MARKSPANETH.COM]

Dated: 11/13/2019 04:34:50 PM

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

Marks Paneth LLP
Partners by Service

Last Name	First Name	Level	Location	Department	Service Line
Davidman	Debbie	Partner	NY Office	Internal MIS	Administration
Baker	Kevin	Partner	DC Office	Other Specialty Groups	Advisory
Bonacci	Angela	Partner	NY Office	Other Specialty Groups	Advisory
Crawford	Susan	Partner	DC Office	Other Specialty Groups	Advisory
Geier	Jill	Partner	DC Office	Other Specialty Groups	Advisory
Kreuter	Eric	Partner	WC	Other Specialty Groups	Advisory
Little	Donald	Partner	DC	Other Specialty Groups	Advisory
Mitchell	John	Partner	PA	Other Specialty Groups	Advisory
Tenore	Lisa	Partner	DC	Other Specialty Groups	Advisory
Amato	Michele	Partner	NY	Other Specialty Groups	Attest
Berse	Steven	Partner	LI	Financial & Professional Services	Attest
Brenner	Scott	Partner	WC	Commercial Business Group	Attest
Ciavarella	Steven	Partner	LI	Real Estate	Attest
Cuccia	Mark R	Partner	LI	Commercial Business Group	Attest
Despagni	Marc	Partner	LI	Commercial Business Group	Attest
Engelhardt	Thomas	Partner	NY	Commercial Business Group	Attest
Fosorile	Michael	Partner	LI	Commercial Business Group	Attest
Goldstein	Hope	Partner	NY	Nonprofit, Government & Healthcare	Attest
Hoff	Howard	Partner	NY	Commercial Business Group	Attest
Jania	Ryszard	Partner	MC	Commercial Business Group	Attest
Kanjamala	Joseph	Partner	NY	Nonprofit, Government & Healthcare	Attest
Kiess	Kurt	Partner	LI	Commercial Business Group	Attest
Klein	Dov	Partner	NY	Real Estate	Attest
McNee	Michael	Partner	NY	Nonprofit, Government & Healthcare	Attest
Ruppel	Warren	Partner	NY	Nonprofit, Government & Healthcare	Attest
Shneyder	Darya	Partner	NY	Real Estate	Attest
Sonenberg	Neil	Partner	NY	Real Estate	Attest
Stern	Richard E	Partner	LI	Theater, Media & Entertainment	Attest
Thomas	Sibi	Partner	NY	Nonprofit, Government & Healthcare	Attest
Weir	Christopher	Partner	MC	Commercial Business Group	Attest
Forslund	Alyssa	Partner	NY	Management & Administration	Firm Management
Fox	Brian	Partner	NY	Management & Administration	Firm Management
Moehringer	Harold	Partner	NY	Management & Administration	Firm Management
Andrews	Timothy	Partner	NY	Real Estate	Tax
Baran	Mark	Partner	NY	Other Specialty Groups	Tax

Marks Paneth LLP
Partners by Service

Barra	Vincent	Partner	NY	Real Estate	Tax
Bercovici	Paul	Partner	NY	Other Specialty Groups	Tax
Blecher	Alan	Partner	NY	Real Estate	Tax
Brower Jr	James	Partner	PA	Other Specialty Groups	Tax
Bryde	Steven	Partner	WC	Other Specialty Groups	Tax
Buck	Douglas	Partner	NY	Private Client Services	Tax
Cacace	Christopher	Partner	NY	Theater, Media & Entertainment	Tax
Coccodrilli	Patrick	Partner	NY	Private Client Services	Tax
Cohen	Lawrence	Partner	NY	Private Client Services	Tax
D'Ambrosi	Mark	Partner	NY	Theater, Media & Entertainment	Tax
Delfiner	Anthony	Partner	PA	Commercial Business Group	Tax
Dudzic	Bruce	Partner	PA	Commercial Business Group	Tax
Eckstein	Bradley S	Partner	LI	Real Estate	Tax
Eliach	Steven	Partner	NY	Other Specialty Groups	Tax
Evans	John N	Partner	MC	Private Client Services	Tax
Giampapa	Joseph	Partner	NY	Private Client Services	Tax
Gocial	Morris	Partner	PA	Commercial Business Group	Tax
Goldberg	Steven	Partner	LI	Private Client Services	Tax
Hefter	Isidor	Partner	NY	Private Client Services	Tax
Hughes	Robert J	Partner	NY	Private Client Services	Tax
Hurwitz	Michael	Partner	NY	Real Estate	Tax
Jennings	William	Partner	NY	Real Estate	Tax
Koppelman	Marc	Partner	WC	Commercial Business Group	Tax
Kubrick	Andrew	Partner	LI	Real Estate	Tax
Kuchner	Robert	Partner	MC	Private Client Services	Tax
Laforgia	Laura	Partner	NY	Private Client Services	Tax
Landy	Moshe	Partner	NY	Commercial Business Group	Tax
Lazzara	Michele	Partner	WC	Private Client Services	Tax
Lerer	Mordecai	Partner	LI	Commercial Business Group	Tax
Lyne	Dannell	Partner	WP	Private Client Services	Tax
Marti	Dana	Partner	LI	Private Client Services	Tax
Martinez	Vivian	Partner	NY	Real Estate	Tax
Meth	Jacob	Partner	NY	Private Client Services	Tax
Mosiello	Pamela	Partner	NY	Private Client Services	Tax
Neumark	Avery	Partner	NY	Other Specialty Groups	Tax
Pomerantz	George	Partner	PA	Commercial Business Group	Tax
Rabi	Sara	Partner	NY	Private Client Services	Tax
Rhodes	Dawn	Partner	MC	Private Client Services	Tax
Saul	Michael	Partner	LI	Real Estate	Tax
Schlisselfeld	Avrohom Y	Partner	NY	Real Estate	Tax

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

Marks Paneth LLP
Partners by Service

Schmookler	Mendy	Partner	NY	Real Estate	Tax
Shedler	Michael	Partner	NY	Private Client Services	Tax
Siino	Michael F	Partner	NY	Real Estate	Tax
Sturmer	Richard	Partner	NY	Private Client Services	Tax
Sussman	Jay	Partner	NY	Private Client Services	Tax
Tabolsky	Charles	Partner	PA	Commercial Business Group	Tax
Terrano	Richard	Partner	WC	Private Client Services	Tax
Unterreiner II	John C	Partner	WC	Commercial Business Group	Tax
Wang	Alexander	Partner	NY	Private Client Services	Tax
Warshaw	Howard	Partner	NY	Real Estate	Tax
Wright	Christopher	Partner	NY	Private Client Services	Tax

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

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) Marks Paneth LLP, having its principal office at 685 Third Avenue, New York, New York 10017 (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 the commencement of the audit of the County's financial statements for fiscal year 2019 and shall end with the completion of all audit services as more fully described below for the fiscal year ending December 31, 2020. The Department shall have the option to extend the Agreement for up to three (3) additional audit years, with each extension covering the period from commencement through completion of audit services for each respective fiscal year through fiscal year ending December 31, 2023. All extensions shall be at the sole discretion of the Department, 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 performing an annual audit of the County's financial statements, the preparation of management letters, conducting federal and New York State agency mandated single audits, and performing other related services, as more particularly described below, as well as in the following exhibits, which are attached to and incorporated into this Agreement by reference; Exhibit A: Engagement Letter dated _____, Exhibit B: RFP, Exhibit C: Contractor's Proposal in response to the RFP, dated May 9, 2019, as modified by Exhibit D: the Contractor's Best and Final Offer letter, dated July 8, 2019 ("Services").

A. Auditing the general purpose financial statements and supplementary schedules included in the County's Comprehensive Annual Financial Report (the "CAFR") for fiscal years listed above in section 1.

B. Substantially complete Contractor's audit procedures by February 28 each year as they relate to the major funds' revenues and expenditures.

C. Communicate recommended areas of improvement within the County's accounting processes and procedures in the County Comptroller's and Treasurer's offices, and other key County agencies or offices, as identified during performance of the Services provided hereunder. All such communications should be made to Deputy Comptroller Anthony Dalessio or his successor as designated by the County Comptroller.

D. Reporting on the County's internal control structure as a result of Contractor's audit of the County's financial statements and the County's compliance with laws and

regulations that may have a material effect on the general-purpose financial statements. Contractor's report will provide recommendations about other aspects of the County's operations where opportunities for improvement are observed.

E. Conducting the audit of the County's financial statements in accordance with auditing standards generally accepted in the United States of America ("Generally Accepted Auditing Standards") and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States ("Generally Accepted Government Auditing Standards").

F. Single Audit

1) Performing procedures and reporting for the County as required by the Single Audit Act, and as set forth by the Code of Federal Regulations, 2 C.F.R. Part 200, as may be amended. Contractor will determine whether the County has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs. This includes, but is not limited to, any and all funds that are required to be audited because they were received pursuant to the American Recovery and Reinvestment Act.

2) Performing procedures and reporting for the County as required by the New York State Department of Transportation ("NYSDOT") Single Audit Report in accordance with the NYSDOT requirements. Contractor will determine whether the County has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on each of NYSDOT program and on internal control over compliance in accordance with Part 43 of the New York State Codification of Rules and Regulations.

3) With respect to the services described in section 2(f)(1)&(2) above, it is expressly understood that these services will be performed and delivered within the full consideration contained in section 3 below, without any requirements for the assignment of County Field Audit Division resources or staff.

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

H. Provide comments on the CAFR and the application, as deemed appropriate by the Contractor, to assist the County in its annual effort to maintain its Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers

Association.

I. Performing all services specifically set forth in the Engagement Letter.

J. The Contractor and the County shall enter into an Engagement Letter in substantially the same form as Exhibit B for the remaining fiscal years as described above in section 1.

K. In addition, the Contractor shall perform the following additional audit-related services:

1) Assist the County in evaluating its conclusions relating to accounting and financial reporting issues, and provide guidance relating to such conclusions.

2) Make reasonable efforts to make certain that the County meets all statutory and other operational reporting deadlines on a timely basis.

3) Provide CPE training to employees of the Comptroller's Office, assisting on the financial statements and County personnel involved in the preparation of the County's single audits relating to Generally Accepted Government Auditing Standards, internal controls and compliance matters.

4) Print and provide up to two-hundred (200) copies of each of the Deliverables for the County (as defined below) that are prepared pursuant to the audit engagement. Provide electronic versions of said Deliverables including secured copies.

5) Perform procedures, required by Generally Accepted Auditing Standards or considered necessary by the Contractor, update financial statements and reports as necessary, in connection with the inclusion of the Contractor's audit report on the County's financial statements in the County's Official Statements in connection with debt offerings (e.g., bond or note offerings).

(b) The Contractor shall conduct the audits and all related work under this Agreement in accordance with Generally Accepted Auditing Standards ("GAAS"), as promulgated by the American Institute of Certified Public Accountants; with Generally Accepted Government Auditing Standards ("GAGAS"), as promulgated by the United States General Accounting Office in its publication, Government Auditing Standards; with standards issued by the Governmental Accounting Standards Board ("GASB"); with Generally Accepted Accounting Principles ("GAAP"); with the Single Audit Act Amendments of 1996 and the provisions of the Code of Federal Regulations, 2 C.F.R. Part 200, as may be amended, Audits of State and Local Governments; and with any other authoritative auditing guidance in effect.

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

B. The Contractor shall also provide to the County sufficient number of printed copies of the reports and other written materials prepared for the County under this Agreement

in accordance with Section 2(a)(L)(4) above.

C. Progress Reports.

1) Prior to commencing the Services hereunder, the Contractor shall send to Deputy Comptroller Anthony Dalessio, or his successor as designated by the County Comptroller, an anticipated audit plan and schedule for the work to be performed for each audit area, including the personnel assigned and the anticipated hours required.

2) In addition, on a biweekly basis during the delivery of Services hereunder, the Contractor shall send to Deputy Comptroller Anthony Dalessio, or his successor as designated by the County Comptroller, a Progress Report, which will include, among other relevant data, a comparison of actual hours spent to the hours projected.

3) Further, Contractor shall participate in meetings and/or conference calls, upon prior written notice, where possible and during normal business hours, with additional County Employees, at the request of Deputy Comptroller Anthony Dalessio, or his successor as designated by the County Comptroller.

(c) The Contractor hereby agrees to provide the Office with a designated individual currently employed by Contractor at a Senior or Managing Partner level (regional or national), or above to serve as Client Relationship Partner ("CRP") for the Office. The CRP shall have overall responsibility for services provided by Contractor and serve as liaison between the Office's primary point of contact Deputy Comptroller Anthony Dalessio, or his successor as designated by the County Comptroller, and the Contractor.

3. Payment. (a) Except as otherwise provided in 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:

Fiscal Year	Fee
2019	$275,000
2020	$275,000
2021	$275,000, if renewal option exercised
2022	$285,000, if renewal option exercised
2023	$285,000, 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 for a continuation of Services. Contractor agrees that this compensation includes reimbursement for Contractor's travel time and expenses and for all other costs incidental to the Services to be provided by Contractor under this Agreement, 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 and the maximum amounts set forth in Section 3(A) and incorporate said adjustments into written contract amendments.

1) Should the need for any such Additional Services be identified by the Contractor, it shall be the Contractors 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.

2) Any additional services requested by the County and agreed to by the Contractor pursuant to this Agreement shall be billed at the following hourly rates:

Title	Rates				
	2019	2020	2021	2022	2023
Partners	$325	$335	$345	$355	$365
Directors/Managers	$240	$245	$250	$255	$260
Seniors	$175	$180	$185	$190	$195
Staff	$125	$130	$135	$140	$145
Specialists	$100	$105	$110	$115	$120

(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 Office and/or 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 underlying procurement;

(iii) All Participating Employees have completed the acknowledgment required by the Vendor Code of Ethics;

(iv) The Contractor will retain all of the signed Participating Employee acknowledgements for the period it is required to retain other records pertinent to performance under this Agreement;

(v) The Contractor will continue to distribute the Vendor Code of Ethics, obtain signed Participating Employee acknowledgments as new Participating Employees are added or changed during the term of this Agreement, and retain such signed acknowledgments for the period the Contractor is required to retain other records pertinent to performance under this Agreement; and

(vi) The Contractor has obtained the certifications required by the Vendor Code of Ethics from any subcontractors or other lower tier participants who have participated in procurements for work performed under this Agreement.

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

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 commissioner or other head of the Office (the "Commissioner"), at least sixty (60) days prior to the termination date (or a shorter period if sixty days' notice is impossible), a notice stating (i) that the Contractor is terminating this Agreement in accordance with this subsection, (ii) the date as of which this Agreement will terminate, and (iii) the facts giving rise to the Contractor's right to terminate under this subsection. A copy of the notice given to the Commissioner shall be given to the Deputy County Executive who oversees the administration of the Office (the "Applicable DCE") on the same day that notice is given to the Commissioner.

(c) Contractor Assistance upon Termination. In connection with the termination or impending termination of this Agreement the Contractor shall, regardless of the reason for termination, take all actions reasonably requested by the County (including those set forth in other provisions of this Agreement) to assist the County in transitioning the Contractor's responsibilities under this Agreement. 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, the Department, any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

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 as designated by the County Comptroller, 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 B: RFP;

D. Exhibit A: Engagement Letter;
E. Exhibit D: Contractor's Best and Final Offer Letter;
F. Exhibit C: Contractor's Proposal.

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

(d) Each party has cooperated in the negotiation and preparation of this Agreement. 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.

Marks Paneth LLP

By: _____

Name: WARREN RUPPEL

Title: PARTNER

Date: 11/15/19

NASSAU COUNTY

By: _____

Name: _____

Title: County Executive

☐ Deputy County Executive

Date: _____

PLEASE EXECUTE IN BLUE INK

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the 15 day of November in the year 2019 before me personally came Warren Rupp to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Bergen; that he or she is the Partner of Marks Paneth, 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.

Anna Bagienska
NOTARY PUBLIC

ANNA BAGIENSKA
NOTARY PUBLIC-STATE OF NEW YORK
No. 01BA6356749
Qualified In Kings County
My Commission Expires 04-03-2021

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the _____ day of _____ in the year 20__ before me personally came _____ to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of _____; that he or she is the County Executive of the County of Nassau, the municipal corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto pursuant to Section 205 of the County Government Law of Nassau County.

NOTARY PUBLIC

Appendix 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, or equivalent, of the Contractor is:

   HAROLD HOEHRINGER (Name)

   Marks Paneth LLP
   685 Third Avenue 4th Floor (Address)
   New York, NY 10017

   212-503-8800 (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:

   N/A

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:

N/A

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.

11/14/19
Dated

Signature of Chief Executive Officer

HAROLD MOEHRINGER
Name of Chief Executive Officer

Sworn to before me this
14th day of November, 20 19

Notary Public

IVETTE CANJURA
Notary Public, State of New York
No. 01CA6082346
Qualified in New York County
Commission Expires Oct. 21, 2022

OFFICE OF THE NASSAU COUNTY COMPTROLLER

JACK SCHNIRMAN
COMPTROLLER

Request for Proposals (RFP) for Annual Audit Services

Proposal Issuance Date: April 5, 2019

Proposal Submission Date: May 10, 2019

RFP No. CO0405-1915

TABLE OF CONTENTS

This RFP contains the following sections:

A. Introduction

B. Anticipated Proposal Schedule

C. Scope of Services

D. Contract Term

E. Mandatory Proposal Response Requirements

F. Proposal Submission Instructions

G. Contract Proposal Evaluation Criteria

H. General Information

I. General Conditions for Proposers

J. Additional Demonstrative Materials

K. Award of Contract

L. Protest Policy

Appendices:

Appendix A – Cost Proposal

Appendix B – Program Description and Staffing

Appendix C – Technical Proposal

Appendix D – Standard Clauses for Nassau County Contracts

Appendix EE – Equal Opportunities for Minorities and Women

Appendix L –Certificate of Compliance

Request for Proposal (RFP)

A. Introduction

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

The County's 2019 annual budget exceeds $3.7 billion for the three operating funds of the County as reported in the County's Comprehensive Annual Financial Report ("CAFR"): (1) the general fund[1], (2) the police district fund, and (3) the sewer and storm water district fund. The County's CAFR has four major funds, the three previously mentioned and the capital fund. Other non-major County governmental funds reported in the CAFR include, the grant fund, the FEMA fund, the disputed assessment fund, and the environmental protection fund. County transactions are recorded through the Nassau Integrated Financial System ("NIFS"), an automated mainframe system acquired by the County in 1999.

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

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

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

B. Anticipated Proposal Schedule

RFP Issue Date: April 5, 2019
RSVP for bidder's conference, if necessary: April 12, 2019
Final date for submission of Questions: April 19, 2019
Pre-bidder's conference, if necessary: April 26, 2019
Proposal Due Date: May 10, 2019
Oral Presentation date (selected proposers ONLY): week of May 20, 2019
(Times and location TBD)
Approximate date for selection of Vendor: June 3, 2019

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

[1] In accordance with Governmental Accounting Standards Board Statement No. 54, for reporting purposes, the general fund now includes several major operating funds, such as the police headquarters fund, the fire prevention fund, and the debt service fund, and non-major governmental funds, such as the technology fund, the open space fund, the litigation fund, the retirement contribution reserve fund, the employee accrued benefit liability reserve fund, and the bond indebtedness reserve fund.

THE PROPOSER SHOULD PROVIDE A PROPOSAL AS DISCUSSED IN APPENDIX B WHICH MEETS THE SCOPE REQUIREMENTS SET FORTH BELOW. THE COUNTY WILL REVIEW SINGLE OR MULTIPLE PROPOSALS FROM AN INDIVIDUAL OR ENTITY.

C. Scope of Services

The Scope of Work to be furnished by the selected vendor responding to this RFP is to provide the deliverables, perform the tasks, and meet the following requirements listed below and discussed in detail in the following sections. The audits and related work under the contract resulting from the RFP must be conducted in accordance with Generally Accepted Auditing Standards ("GAAS"), as promulgated by the American Institute of Certified Public Accountants; with Generally Accepted Government Auditing Standards ("GAGAS"), as promulgated by the United States General Accounting Office in its publication, Government Auditing Standards; with standards issued by the Governmental Accounting Standards Board ("GASB"); with Generally Accepted Accounting Principles ("GAAP"); Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and Part 43 of the New York State Codification of Rules and Regulations ("NYCRR") as applicable; and with other authoritative auditing guidance in effect. Opinions rendered shall indicate whether financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States. The scope of the audits must be planned to preclude the necessity for exceptions arising from scope limitations.

1. Annual Financial Statements

The selected proposer will perform an audit of the County's annual financial statements and provide related work for each of the fiscal years ended December 31, 2019 through December 31, 2021, with the option for two subsequent one-year renewals at the sole discretion of the Comptroller, and subject to all required County approvals. The selected proposer will:

a. Audit the County's basic financial statements and supplementary information included in the Comprehensive Annual Financial Report ("CAFR");
b. Audit the control period calculation reported in the County's CAFR;
c. Report on the County's internal control over financial reporting as part of the CAFR and Federal and State Single Audit Reports and the County's compliance with laws and regulations that may have a material effect on the general purpose financial statements (to be included with the Single Audit Reports); and
d. Provide the County with its consent to release preliminary fiscal year results, by April 15 of each year subsequent to the end of the fiscal year being audited and deliver the final audit and the CAFR by June 30 of each year subsequent to the end of the fiscal year being audited.

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

2. Single Audit Reports

In addition to the requirements outlined under the Annual Financial Statements above, for the County's federal financial assistance programs and New York State mandated Single Audits, in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"),

and Part 43 of the New York State Codification of Rules and Regulations ("NYCRR"), the selected proposer will report on the County's:

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

3. The Management Letter

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

4. The Certificate of Achievement

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

5. Additional Services

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

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

6. **Other non-audit related services**

a. Please provide a description of other professional services, (e.g., technology, data analytics, etc.) your firm provides that are permissible to be provided to your audit clients by your firm, professional standard setters or regulators.

D. Contract Term

It is the intent to award a contract for a three (3) year period with the option to renew for (2) two additional one (1) year periods, for a possible total term of five (5) years, subject to the County's right of early termination as provided in the contract. The decision to renew the contract will be at the sole discretion of Office of the Comptroller.

E. Mandatory Proposal Response Requirements

All proposals must state the period for which the proposal shall remain in effect (i.e., how much time does the County have to accept or reject the proposal under the terms proposed). Such period shall not be less than one hundred eighty (180) days from the proposal date.

All Proposals must contain the following:

1. Cost Proposal Form attached as Appendix A.
2. Proposed approach to the Scope of Work attached as Appendix B, containing a complete written description of proposer's Proposal.
3. Technical proposal attached as Appendix B.
4. On or before the RFP Proposal Due Date, the following disclosure forms (the "Disclosure Forms") must be submitted in the Nassau County Vendor Portal at:

   https://apex5.nassaucountyny.gov/ords/f?p=312:LOGIN_DESKTOP:3445712403627:

   a. A duly completed and verified Business History Form, together with a current certified or verified financial statement and/or other commercially reliable written evidence of the proposer's credit, financial standing and capacity to perform in accordance with the terms of the Contract.

   b. All officers, and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer, shall complete and verify the Principal Questionnaire Form.

   c. The County of Nassau Consultant's, Contractor's and Vendor's Disclosure Form

   d. Additionally, if the proposer utilizes the services of any individual or organization for the purposes of conducting lobbying activities and is awarded the contract, the successful proposer will be required to provide a copy of the Lobbyist Registration and Disclosure Form, completed and verified by that individual/organization.

   PLEASE NOTE:

   - If a proposer has previously submitted the Disclosure Forms in the Nassau County Vendor Portal, the proposer must ensure that the forms on file in the Portal are current, accurate, and have been recertified within 3_months prior to the RFP Proposal Due Date. Also ensure that where required answers on the Consultant's, Contractor's, and Vendor's Disclosure Form are provided in relation to the specific solicitation under consideration.

- As an alternative to submitting the Disclosure Forms in the Nassau County Vendor Portal, a proposer may submit a hard copy of the Disclosure Forms with their Proposal. A proposer may obtain a hard copy of the Disclosure Forms by contacting the authorized contact person named below.

5. Living Wage Law Certificate of Compliance, attached as Appendix L.
6. The Proposer's Exceptions to the RFP Requirements, if any.
7. All submissions must be signed on the designated signature line by an officer or authorized agent of the proposing party.
8. Additional information that you believe pertinent to the County's requirements.
9. Statement that the proposer has registered with the County as a vendor.

F. Proposal Submission Instructions

Each proposal shall be prepared simply and economically avoiding the use of elaborate promotional materials beyond those sufficient to provide a complete, accurate, and reliable presentation. For ease of review, the proposals must follow the outline in the section of this Request for Proposal ("RFP") titled **Mandatory Proposal Response Requirements**. Each response should be clearly numbered and the full question listed.

The proposals must be signed by an individual who is authorized to bind the proposer to all commitments made in the proposal. The original and five (5) copies of the proposal, together with all attachments, must be submitted to the County in a sealed opaque envelope no later than **4:00 p.m. EST on May 10, 2019.** No telegraphic or facsimile proposals will be accepted. Additionally, an electronic version must be submitted to nccomptroller@nassaucountyny.gov with a subject line referencing the RFP number. Any late proposals will be returned unopened. **Proposals received after the above date and time will not be considered.** The County is under no obligation to return proposals.

It is each Proposer's responsibility to carefully review all the requirements of this RFP, including the scope of work, the specifications and terms and conditions. It is further the proposer's responsibility to ask questions, request clarifications, or otherwise advise the County if any language, specifications or requirements of this RFP appear to be ambiguous, contradictory, or to inadvertently restrict or limit the vendors that could meet the requirements of this RFP to a single source.

If a proposer takes exception to any requirement of this RFP, the Proposer must clearly set forth the exception in its proposal, referencing the affected RFP section, paragraph and page. The Proposer must set forth the reason(s) for the exception and indicate what (if any) alternative is being offered by the Proposer. The County shall determine (in its sole discretion) the acceptability of any proposed exception(s). Where the County rejects a proposed exception, the County may offer the vendor an opportunity to withdraw its exception and propose an alternative. However, even where the County does not reject a proposed exception to the RFP prior to the issuance of a Notice of Intent to Award to a Proposer, the County reserves the right to negotiate with the Proposer regarding any such exceptions. Regardless of whether or not the County rejects proposed exceptions to the RFP, such exceptions will be considered by the County in evaluating the completeness and adequacy of the proposal. Proposers shall be deemed to have accepted all requirements of this RFP to which they have not specifically and clearly stated an exception in their proposal.

The County is under no obligation to respond to any question, inquiry or assertion that is not received in writing. Interested parties may contact the authorized contact person listed below by telephone to advise

that a fax transmission has been sent to the above number. Violation of these provisions may result in immediate disqualification. Proposers will submit all proposals and direct all responses, questions, and any other communications to the following authorized contact person:

Sergio Blanco
Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501
Phone: (516) 571-2854
Fax: (516) 571-5900
Email: sblanco@nassaucountyny.gov

No contact with any other County personnel other than the authorized contact person is allowed until such times as an award (or awards) has (have) been made.

G. Contract Proposal Evaluation Criteria

Proposal elements, as described above, will be reviewed and evaluated for completeness and responsiveness according to pre-determined standards and selection criteria. Proposals will be deemed responsive only if the potential vendor responds to and meets all of the requirements of this RFP. Potential vendors may be invited for interviews to discuss project requirements and proposal elements in more detail should the selection committee request such. **The County reserves the right to award all or any part of this project, and to waive any technical irregularities or omissions, or to cancel this RFP and solicit new proposals if, in the County's sole judgment, the best interests of the County will be served**. The selection committee will evaluate each proposal and use the following for scoring each submission:

Technical Proposal 50%

- Overall responsiveness and quality of the proposal;
- Demonstration of a clear understanding of the requirements of the RFP;
- Clear description of the scope of work needed to satisfy the defined RFP requirements;
- Technical approach and methodology to completing the audits, including strategies and the planned sequence, appropriateness, comprehensiveness, and general quality of the proposed audit work and management plans, and
- Ability of the Proposer to successfully complete the audit within the proposed schedule, including commitment and quantity of assigned staff, accessibility, availability and commitment of partners to be assigned to the engagement.

Vendor Profile: Organization, Capacity, Staffing, and Related Experience 25%

- Complete substantiation of the organizational structure and capacity to provide and support the proposed services defined in Section C, Scope of Services, clear description of potential resource utilization methods and approach;
- The qualifications, experience and level of personnel that the proposer will assign to the audit, and their commitment;
- The firm's commitment to the continuing education and professional development of its staff;
- The strength of the Proposer's references and prior performance on audits and single audits of similar scope and size, including the proposer's experience with GAAP for governmental

entities, its management letter quality as evidenced by the sample management letter(s) submitted with the proposal, and its experience in assisting governmental entities in obtaining GFOA Certificates;

- The depth and breadth of the Proposer's audit experience; and
- The Proposer's financial stability.

Cost of Overall Project 25%

- Total cost to the County.
- After the Evaluation Committee completes its technical evaluations, it may eliminate those proposals it considers not competitive. Cost proposals will then be opened from competitive technical proposals.

The County will consider any other relevant factors as determined by the selection committee.

H. General Information

1. **Incurring Cost**. The County shall not be liable for any costs incurred in the preparation and production of a proposal in response to this RFP or for any work performed prior to the issuance of a contract.

2. **Rejection of Proposals**. This RFP does not commit the County to award a contract, or to procure, or to contract for services or supplies. Notwithstanding any other provisions of this RFP, the County reserves the right to award this contract to the vendor(s) that best meet the requirements of the RFP, and not necessarily to the lowest proposer. The County reserves the right to accept or reject any or all proposals received as a result of this request; to negotiate with all qualified sources; or to cancel in part or in its entirety this RFP if it is in the interests of the County to so do.

   The County may require the Proposer selected to participate in negotiation and to submit any price, technical, or other revisions, or their proposals as may result from negotiations.

3. **Addenda to Request for Proposals**. Amendments to this RFP may be necessary prior to the closing date and will be furnished by mail to all prospective Proposers who have requested these materials.

4. **Contract Negotiations**. The County intends to enter into contract negotiations with the firm or firms selected by the RFP Evaluation Committee, who shall be required to enter into a written contract with the County in a form approved by legal counsel for the County. The contract usually includes, without limitation, the standard clauses set forth in Appendix "D" attached hereto. This RFP and the proposal, or any part thereof, may be incorporated into and made a part of the contract. The contract may contain provisions not contained herein.

   The County reserves the right to negotiate the terms and conditions of the contract with the selected proposer(s), if any. These negotiations could include all aspects of services and fees. Neither the selection of a vendor nor the negotiation of the contract with such vendor(s) shall constitute the County's acceptance of the proposal or a binding commitment on behalf of the County to enter into a contract with such vendor(s), as any binding arrangement must be set forth in the contract signed by both parties and is subject to all requisite approvals.

5. **Additional Information.** The County may award a contract based upon offers received without discussion of such offers with the Proposers. Each offer, therefore, should be submitted in the most favorable terms that the Proposers can offer the County from a price and technical standpoint. However, the County reserves the right to request additional data or oral discussions or

presentations in support of written proposals from any and all of the Proposers. In addition, the County reserves the right to make on-site visits to the Proposer's place of business to assess and/or evaluate Proposer's qualifications.

6. **Disclosure of proposal contents**. The County will withhold proposals submitted under this RFP from disclosure, unless otherwise required by law, including, but not limited to, the Freedom of Information Law ("FOIL"). Proposers shall indicate in their proposals any information they submit that they feel is exempted from disclosure under FOIL. In the event that the County determines that information is required by applicable law to be disclosed, the County will endeavor to notify the Proposer in advance of such disclosure to enable the Proposer to take such action as it deems appropriate. Please be advised that copies of executed contracts are not exempt from FOIL.

7. **Independent Price Determination:** By submission of its offer, the Proposers certify (and in the case of a joint offer, each party thereto certifies as to its own organization) that, in connection with procurement:

   A. The prices in this offer have been arrived at independently, without consultation, communication, or agreement for the purpose of restricting competition, as to any matters relating to such prices with any other proposer or competitor; and

   B. Unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the Proposers prior to award, directly or indirectly, to any other Proposer or competitor; and

   C. No attempt has been made or will be made by the Proposer to induce any other person or firm to submit or not to submit an offer for the purpose of restricting competition; and

   D. No elected or appointed official or employee of the County shall benefit financially or materially from this contract. The County may terminate this contract if gratuities were offered or given by the Proposer or his or her agency to any such official or employee.

8. **Ownership of Information:** All materials submitted in response to this Request for Proposals will become the property of the County.

9. **Examination of Records:** In submitting a proposal, the successful Proposer agrees that the County shall have access to and the right to examine directly all pertinent documents, papers and records of the Proposer and/or any sub-proposer as related to any contract and/or subcontract resulting from this RFP until six (6) years after final payment has been made pursuant to any contract awarded as a result of the County's acceptance of proposal.

10. **Subcontracting:** The Proposer will be responsible for the entire contract performance. It is the County's preference for the Proposer not to sub-contract any portion of the contract performance. The Proposer will not be allowed to subcontract any part of the contract or any or the rights or obligations thereunder without the prior written approval of the County. The Proposer must indicate in the RFP if it intends to use a sub-contractor for any part of the work. If so, the Proposer shall identify each sub-contractor by name, business address and expertise, and must include the name(s) of the principal(s) of the subcontracting entity. A full description of the tasks to be performed by the sub-contractor must be included.

11. **Negotiated Changes**: In the event that negotiated changes occur after the awarding of the contract, the same pricing policies called for in the original contract will remain in effect.

12 **Disclaimer**: The County and its respective officers, directors, agents, members and employees make no representation or warranty and assume no responsibility for the accuracy of the information set forth in this RFP. Further, the County does not warrant nor make any representations as to the quality, content, accuracy or completeness of the information, text, graphics, links or other facet of this RFP once it has been downloaded or printed from this or any

server, and hereby disclaims any liability for technical errors or difficulties of any nature that may arise in connection with the Website on which this RFP is posted, or in connection with any other electronic medium utilized by respondents or potential respondents in connection with or otherwise related to the RFP.

I. General Conditions for Proposers

1. The Proposers will be required to pay its employees a "living wage" in compliance with Nassau County Local Law No. 1-2006 (the "Living Wage Law"), if applicable, and also to pay the prevailing wage rate as published by the New York State Department of Labor, if applicable, and comply with all applicable New York State Labor Law.
2. Proposer is bound by and shall comply with the terms of Appendix EE to the Standard Clauses for Nassau County Contracts, attached hereto as Appendix E, which are attached hereto and hereby made a part hereof, if the proposers would be considered "county contractors", as defined in those exhibits, if awarded this contract.
3. The contract shall provide that in the event of any material misrepresentation by the Proposer contained in its proposal, County shall have the right to immediately terminate the agreement. It shall also provide that in the event the Proposer or any of its principals are convicted of a felony during the term of the agreement, that the County shall also have the right to terminate the agreement.

J. Additional Demonstrative Materials

Parties are encouraged to provide as much additional material and detail as possible to completely describe and demonstrate the Proposal.

K. Award of Contract

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

L. Protest Policy

As indicated in Section F, all questions or concerns regarding this RFP must be directed to the designated contact person. If a Proposer believes that a concern has not been satisfactorily addressed, it may request a copy of the Vendor Protest Procedure from the designated contact person.

APPENDIX A

COST PROPOSAL

This section of the proposal must contain all information related to costs, fees, and hourly rates for each level of professional staff who would be providing the services requested in this RFP.

While the County will potentially accept a proposal framed as a flat fee, a fee per reimbursement review or an hourly rate, nevertheless, proposers must submit proposed fee schedules showing maximum, not-to-exceed amounts. Payments to the successful proposer will not exceed the maximum amount. Fees are not subject to adjustment after the contract is awarded.

Cost proposals must be inclusive of **all** costs.

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

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

The Cost Proposal **must** contain the following information:

1. For each fiscal year:
    i. Subcontract costs, if any, must be disclosed.
    ii. Lump sum audit fees must be proposed by major audit area for each year's audit separately.
    iii. The total costs and not-to-exceed amounts must be proposed for the audit of the County.

2. Proposers must also provide the estimated number of hours and projected billing rates for the various categories of staff to be assigned to the engagement.

3. A "non-collusive proposal certification" found below.

The undersigned hereby certifies his or her compliance with the following:

"NON-COLLUSIVE PROPOSAL CERTIFICATION"

By submission of this Proposal, each proposer and each person signing on behalf of any other proposer certifies, and in the case of a joint Proposal, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his or her knowledge and belief:

A. The prices of this Proposal have been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor; and

B. Unless otherwise required by law, the prices which have been quoted in this Proposal have not been knowingly disclosed by the proposer and will not knowingly be disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and

C. No attempt has been made or will be made by the proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

D. The undersigned has carefully examined the Proposal and Contract Documents and agrees to perform this contract and to provide all services, labor, material and equipment necessary for this contract.

SUBMITTED BY: _____
(Signature)

PRINT NAME: _____ **DATE:** _____

APPENDIX B

PROGRAM DESCRIPTION AND STAFFING

Please provide a complete written description of the Proposal, including the following information:

1. Staffing: Bios of firm principals as well as staff expected to be assigned to this project.

2. Detail prior experience in providing services as described in the Scope.

3. Providing your approach with the use of technology, training and other mechanisms you can offer the County regarding the services as described in the Scope.

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

5. Detailed cover letter on the firm's letterhead indicating EIN number and the name of the parties authorized to discuss and/or enter into negotiations with Nassau County with respect this proposal.

6. Other thoughts regarding the scope discussed above in section C.

APPROVED AND SUBMITTED BY: _____
(Signature)

PRINT NAME: _____ **DATE:** _____

APPENDIX C

TECHNICAL PROPOSAL

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

The proposal must contain the following information:

1. A brief introduction outlining the technical approach to the engagement, including the disclosure of all materiality factors that will be used.

2. Narrative descriptions of the Proposer's treatment of each deliverable required in this RFP.

3. A detailed approach and work plan, in narrative and tabular forms, listing strategies, tasks to be accomplished and their sequence. The work plan must include:

   i) Estimated work hours for completing each task and/or deliverable and total project work hours;

   ii) Number of work hours by staff category, including expectations of County staff and

   iii) A detailed implementation schedule clearly indicating tasks and their respective completion dates, and the work product(s) to be provided at the completion of each task (i.e., commencement of review and interim and year- end work).

4. An enumeration of the problems that the proposer might reasonably expect during the engagement and the Proposer's approaches to solving those anticipated problems.

5. A copy of three management letters issued by the Proposer for a government entity audit engagement, at least one of which had an audited annual revenue budget of over one billion dollars.

6. A copy of three CAFRs issued by a governmental entity audited by the Proposer, and at least one where the entity's audited annual revenue budget was over one billion dollars.

7. An affirmation that the Proposer will ensure that a partner-level members of the engagement team will be available and readily accessible to the County's executive management throughout the engagement.

8. A copy of the Proposer's most recent peer review report.

9. The audit techniques that will be used during the engagement, including the use of technology.

APPENDIX D

STANDARD CLAUSES FOR NASSAU COUNTY CONTRACTS

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

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

3. Compliance with Law. (a) Generally. The Contractor shall comply with any and all applicable Federal, State and local Laws, including, but not limited to those relating to conflicts of interest, 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, such breach being determined solely by the County. Contractor has the right to cure such breach within thirty days of receipt of notice of breach from the County. In the event that such breach is not timely cured, the County may terminate this Agreement as well as exercise any other rights available to the County under applicable law.

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

(c) Records Access. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

4. Minimum Service Standards. Regardless of whether required by Law:

(a) The Contractor shall, and shall cause Contractor Agents to, conduct its, his or her activities in connection with this Agreement so as not to endanger or harm any Person or property.

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

5. Indemnification; Defense; Cooperation.

(a) The Contractor shall be solely responsible for and shall indemnify and hold harmless the County, its officers, employees, and agents (the "Indemnified Parties") from and against any and all liabilities, losses, costs, expenses (including, without limitation, reasonable attorneys' fees and disbursements) and damages ("Losses"), arising out of or in connection with any acts or omissions of the Contractor or a Contractor Agent, regardless of whether taken pursuant to or authorized by this Agreement and regardless of whether due to negligence, fault, or default, including Losses in connection with any threatened investigation, litigation or other proceeding or preparing a defense to or prosecuting the same; provided, however, that the Contractor shall not be responsible for that portion, if any, of a Loss that is caused by the negligence of the County.

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

(c) The Contractor shall, and shall cause Contractor Agents to, cooperate with the County in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement.

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

6. Insurance.

(a) Types and Amounts. The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" as an additional insured and have a minimum single combined limit of liability of not less than one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) in the aggregate, (ii) if contracting in whole or part to provide professional services, one or more policies for professional liability insurance, which policy(ies) shall have a minimum single combined limit liability of not less than one million dollars ($1,000,000) per 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, including, without limitation, builder's all risk, if applicable, automobile liability insurance and umbrella liability insurance, as the County may from time to time specify.

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

(c) Delivery; Coverage Change; No Inconsistent Action. Prior to the execution of this Agreement, copies of current certificates of insurance evidencing the insurance coverage required by this Agreement shall be delivered to the County Attorney's Office. Not less than thirty (30) days prior to the date of any expiration or renewal of, or actual, proposed or threatened reduction or cancellation of coverage under, any insurance required hereunder, the Contractor shall provide written notice to the County Attorney's Office of the same and deliver to the County Attorney's Office renewal or replacement certificates of insurance. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take any action, or omit to take any action that would suspend or invalidate any of the required coverages. The failure of the Contractor to maintain Workers' Compensation Insurance shall render this contract void and of no effect. The failure of the Contractor to maintain the other required coverages shall be deemed a material breach of this Agreement upon which the County reserves the right to consider this Agreement terminated as of the date of such failure.

7. Assignment; Amendment; Waiver; Subcontracting.

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

8. Work Performance Liability.

The Contractor is and shall remain primarily liable for the successful completion of all work in accordance this Agreement irrespective of whether the Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County.

9. 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 commissioner or other head of the Department (the "Commissioner"), at least sixty (60) days prior to the termination date (or a shorter period if sixty days' notice is impossible), a notice stating (i) that the Contractor is terminating this Agreement in accordance with this subsection, (ii) the date as of which this Agreement will terminate, and (iii) the facts giving rise to the Contractor's right to terminate under this subsection. A copy of the notice given to the Commissioner shall be given to the Deputy County Executive who oversees the administration of the Department (the "Applicable DCE") on the same day that notice is given to the Commissioner.

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

10. **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 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 County Comptroller, the County Attorney's Office, 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.

11. **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

12. **Disclosure of Conflicts of Interest**: In accordance with County Executive Order 2-2018, the Contractor shall disclose 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.

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

(a) Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the Applicable DCE for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the Applicable DCE under this Section to each of (i) the Department and the (ii) the County Attorney (at the address specified above for the County) on the same day that documents are sent or delivered to the Applicable DCE. The complaint or necessary moving papers of the Contractor shall allege that the above-described actions and inactions preceded the Contractor's action or special proceeding against the County.

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

14. 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.

15. All Legal Provisions Deemed Included; Severability; Supremacy; Construction.

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

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

(c) In the event of a conflict between the terms and conditions of the contract, including any and all attachments thereto and amendments thereof, and the terms of this Appendix A, the terms of this Appendix A shall control.

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

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

Value of contract:	Administrative fee:

$0 - $5,000	$0
$5,001 - $50,000	$160
$50,001 - $ 100,000	$266
$100,001 or more	$533

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

(a) Approval and Execution. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person unless (i) all County and 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.

Appendix EE

Equal Employment Opportunities for Minorities and Women

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a. Proof of having advertised for bids, where appropriate, in minority publications, trade newspapers/notices and magazines, trade and union publications, and publications of general circulation in Nassau County and surrounding areas or having verbally solicited M/WBEs whom the County Contractor reasonably believed might have the qualifications to do the work. A copy of the advertisement, if used, shall be included to demonstrate that it contained language indicating that the County Contractor welcomed bids and quotes from M/WBE Subcontractors. In addition, proof of the date(s) any such advertisements appeared must be included in the Best Effort Documentation. If verbal solicitation is used, a County Contractor's affidavit with a notary's signature and stamp shall be required as part of the documentation.

b. Proof of having provided reasonable time for M/WBE Subcontractors to respond to bid opportunities according to industry norms and standards. A chart outlining the schedule/time frame used to obtain bids from M/WBEs is suggested to be included with the Best Effort Documentation

c. Proof or affidavit of follow-up of telephone calls with potential M/WBE subcontractors encouraging their participation. Telephone logs indicating such action can be included with the Best Effort Documentation

d. Proof or affidavit that M/WBE Subcontractors were allowed to review bid specifications, blue prints and all other bid/RFP related items at no charge to the M/WBEs, other than reasonable documentation costs incurred by the County Contractor that are passed onto the M/WBE.

e. Proof or affidavit that sufficient time prior to making award was allowed for M/WBEs to participate effectively, to the extent practicable given the timeframe of the County Contract.

f. Proof or affidavit that negotiations were held in good faith with interested M/WBEs, and that M/WBEs were not rejected as unqualified or unacceptable without sound business reasons based on (1) a thorough investigation of M/WBE qualifications and capabilities reviewed against industry custom and standards and (2) cost of performance The basis for rejecting any M/WBE deemed unqualified by the County Contractor shall be included in the Best Effort Documentation

g. If an M/WBE is rejected based on cost, the County Contractor must submit a list of all sub-bidders for each item of work solicited and their bid prices for the work.

h. The conditions of performance expected of Subcontractors by the County Contractor must also be included with the Best Effort Documentation

i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

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

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

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

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

Appendix L
Certificate of Compliance

In compliance with Local Law 1-2006, as amended, the Proposer/Bidder hereby certifies the following:

1. The chief executive officer of the Proposer/Bidder is:

   _____ (Name)

   _____ (Address)

   _____ (Telephone Number)

2. The Proposer/Bidder agrees to comply with the requirements of the Nassau County Living Wage Law, and with all applicable federal, state and local laws.

3. In the past five years, Proposer/Bidder _____ has _____ has not been found by a court or a government agency to have violated federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If a violation has been assessed by the Proposer/Bidder, describe below:

   _____

   _____

   _____

   _____

   _____

   _____

   _____

   _____

4. In the past five years, an administrative proceeding, investigation, or government body-initiated judicial action _____ has _____ has not been commenced against or relating to the Proposer/Bidder 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. Proposer/Bidder agrees to permit access to work sites and relevant payroll records by authorized County representatives for the purpose of monitoring compliance with the Living Wage Law and investigating employee complaints of noncompliance.

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

_____
Dated
Signature of Chief Executive Officer

_____
Name of Chief Executive Officer

Sworn to before me this

_____ day of _____, 20 .

_____
Notary Public

MARKS PANETH

ACCOUNTANTS & ADVISORS

NASSAU COUNTY

Proposal to Provide Annual Audit Services

RFP No. CO0405-1915

May 9, 2019

NASSAU COUNTY

Table of Contents

Appendix A:

Cost Proposal Fee Summary 3-5

Appendix B:

Introductory Letter 6-8

Executive Summary 9-12

What Marks Paneth Can Do for You 13

Marks Paneth LLP Overview Snapshot 14

Overview of The Nonprofit, Government & Healthcare Group 15

Industry Leadership 16-17

Service Team Dedicated to the County 18-20

References for Service Team 21

Appendix C:

Our Audit Approach 22-27

Timing of Services 28

Deliverables 28-29

Peer Review and Other Matters 30

Additional Appendices

D Resumes of Key Members of the Service Team
E Peer Review Letter
F List of All Our Nonprofit, Government & Healthcare Clients
G Required Forms - Certificate of Compliance

This proposal is for the exclusive use of Nassau County (the "County") relative to the hiring of its independent auditors. This document is considered the property of Marks Paneth LLP. Any other use or sharing of this document with people outside of the County is strictly prohibited.

Appendix A

Cost Proposal Fee Summary

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

COST PROPOSAL FEE SUMMARY

Our streamlined audit approach emphasizes risk analysis and risk identification to allow for a more efficient and more effective risk-focused audit that requires a minimum investment of the County's staff's time and allows us to offer you a reasonable fee quote.

(1) Proposed Maximum Fees for the Years Ending December 31,

				Option Years	
	2019	**2020**	**2021**	**2022**	**2023**
Audit of basic financials and supplementary information	$250,000	$250,000	$250,000	$260,000	$260,000
Federal Single Audit	$25,000	$25,000	$25,000	$25,000	$25,000
NYS DOT Single Audit	$10,000	$10,000	$10,000	$10,000	$10,000
Total	**$285,000**	**$285,000**	**$285,000**	**$295,000**	**$295,000**

(2) Hours by Staff Type:

Partners	160
Directors/Managers	320
Seniors	500
Staff	600
Specialists	20
Total Hours	1,600

(3) Discounted Hourly Rates

				Option Years	
	2019	**2020**	**2021**	**2022**	**2023**
Partners	$325	$335	$345	$355	$365
Directors/Managers	$240	$245	$250	$255	$260
Seniors	$175	$180	$185	$190	$195
Staff	$125	$130	$135	$140	$145
Specialists	$100	$105	$110	$115	$120

We believe our proposed fees reflect our commitment to continue high-quality services at fair rates. If, however, after you complete your evaluation you find our fees are a substantive issue, we would like the opportunity to discuss our planned scope and fees prior to your final decision. You would be a highly valued client and will receive the benefits of our extensive resources. We look forward to the prospect of serving you.

Our proposed fixed fees and estimates of staff hours are provided for each entity and for each year on the following pages in accordance with the format prescribed in the Request for Proposal. For public sector clients, we generally discount our fees from our standard rates 30% and the hourly rates presented reflect this discount. Any special projects requested would be billed at these same rates.

Out-of-Pocket Expenses

We do not charge for out-of-pocket costs (i.e., travel within the New York metropolitan region — telephone, copying, etc.).

All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

COST PROPOSAL FEE SUMMARY

Learning Curve Costs – Are No Cost to the County

For public sector clients, in the first year of an audit, audit firms expect to incur "learning curve costs" that sometimes amount to **30-50%** cost overruns. The costs relate to permanent file building and reading, process mapping work flows, etc. We do not charge for such first-year time. If we are asked to perform extra services, we will discuss the matter with the County and come to an agreement that may require us to bill the County at our hourly rates for the excess. There are no surprises in this process.

Distinguishing Features of Marks Paneth Fee Structure

- We will provide the requested number of bound copies of the financial statements and other reports. We also provide one copy as a PDF of each the financials to distribute as needed.
- Our quoted audit fee contemplates that we will respond to a reasonable number of client questions over the course of the year that require no significant investment of research time or other costs to us. We regard providing a high level of service as integral to our basic engagement philosophy. If a given inquiry or need would entail substantial effort, we will communicate this to management and arrive at an agreement regarding proposed fees.
- The proposed fees assume a negligible number of audit adjusting entries will be needed to ensure our opinion can be rendered.
- The fixed fee assumes that there will not be any material changes in the complexities of operations, the availability and ability of the representatives from the County to prepare materials necessary for the audit, internal accounting controls, size of the County and changes in auditing standards, from what we currently understand them to be.

Dedicated Engagement Management Time

We pride ourselves upon significant partner, director and manager commitment and time. Our approach emphasizes partner, director and manager supervision and commitment to the engagement so that the partner and manager develop a thorough understanding of your business. The end result is far fewer problems for you and the engagement team who take responsibility for the work.

Client Readiness, Audit Team Overview and Proposal Expiration

The staff working for the County will provide us with the basic information required for our audit including the completed trial balance, bank reconciliations, receivable analyses, fixed asset rollforwards, payable analyses, expense accumulation working papers, income reconciliations and rollforwards, adjusting entries, supporting schedules and analyses, lead sheets and other information to support the financials that the County completes. It is contemplated that invoices, vouchers, canceled checks and other documents and records that we request will be made available as scheduled so that assigned staff can work efficiently and effectively. Our audit team will consist of the engagement partner, advisory partner, senior manager, a supervisor, senior and staff. There will be at least 3-4 individuals on site throughout the audit.

All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

COST PROPOSAL FEE SUMMARY

NON-COLLUSIVE PROPOSAL CERTIFICATION

The following is the Certification requested in the Request for Proposals:

By submission of this Proposal, each proposer and each person signing on behalf of any other proposer certifies, and in the case of a joint Proposal, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his or her knowledge and belief:

A. The prices of this Proposal have been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor; and

B. Unless otherwise required by law, the prices which have been quoted in this Proposal have not been knowingly disclosed by the proposer and will not knowingly be disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and

C. No attempt has been made or will be made by the proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

D. The undersigned has carefully examined the Proposal and Contract Documents and agrees to perform this contract and to provide all services, labor, material and equipment necessary for this contract.

SUBMITTED BY: _____

(Signature)

PRINT NAME: Warren Ruppel **DATE:** 5/9/2019

Confidential | Proposal to Provide Audit Services
All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

Appendix B

Introductory Letter
Executive Summary
What Marks Paneth Can Do for You
Marks Paneth LLP Overview Snapshot
Overview of The Nonprofit, Government & Healthcare Group
Industry Leadership
Service Team Dedicated to the County
References for Service Team

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

Marks Paneth LLP
685 Third Avenue
New York, NY 10017
P 212.503.8800
F 212.370.3759
markspaneth.com

MARKS PANETH
ACCOUNTANTS & ADVISORS

VIA EMAIL: ncontroller@nassaucountyny.gov
sblanco@nassaucountyny.gov

May 9, 2019

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

Dear Mr. Blanco:

Thank you for the opportunity to submit our enclosed Proposal to provide services to Nassau County (the "County"). The County would be a highly valued client and, accordingly, would receive the professional attention commensurate with that distinction. We are enthusiastic about the opportunity to work with the County and demonstrate our commitment and abilities to serve you. The enclosed proposal represents our understanding of the services we are to perform.

Marks Paneth traces its roots to 1907. Our personnel have been serving the nonprofit and government sectors (collectively, "public sector organizations") for over 60 years. We are an independent professional services firm consisting of approximately 700 people. Our firm was recently ranked 14th largest in the New York region (Crain's New York Business), 34th largest nationally (Accounting Today) and the 8th largest preparer of 990-PFs for private foundations in the country (Foundation Resources).

Marks Paneth was also named one of the 10 fastest growing firms in the nation by INSIDE Public Accounting. Consistent with our Firm's growth, our ***Nonprofit, Government and Healthcare Group*** has experienced steady growth for many consecutive years. Over the last few years, in the nonprofit audit arena, we have targeted and are working with **20% of New York's 25 largest nonprofits as ranked by Crain's New York Business**.

Our Nonprofit, Government and Healthcare Group:

- consists of approximately 65 people (including 5 Partners and 6 Directors) who are 100% dedicated to the public sector
- receives the full support of the firm and presently represents nearly 30% of our firm's entire audit and accounting practice and 13% of Mark Paneth's total revenue
- provides audit, tax and consulting services to over 150 clients
- serves clients that range from nationally known large multi-corporate billion-dollar entities to smaller ones with budgets of less than $5 million.
- serves a diverse client base that allows us to see best practices and scenarios that help us bring value to the next client we serve. This is what any organization hopes for in its professionals.
- enjoys good working relationships with the decision makers in many government offices including the IRS; various state Charities Bureaus and many government funding sources.

Government Overview:

Marks Paneth has experienced extraordinary growth in our practice area serving governmental clients. We serve some of the largest governmental organizations in the country. We audit more component units of The City of New York than any other CPA firm, including many of its financing entities. We also audit Rockland County and provide accounting consulting services to the City of Glen Cove. When we entered this practice area over twelve years ago, we strongly believed that governmental entities were underserved in the New York Metropolitan Area by firms that were truly knowledgeable about the complexities and intricacies of governmental accounting. We understand that governments have tight budget constraints and limited resources, yet at the same time must have accounting and internal control processes in place that can withstand the spotlight of public scrutiny. We approach the audits

we perform not just as a means to comply with various legal requirements, but also an opportunity to bring our expertise and advice to assist governments in fulfilling their financial reporting and financial operational responsibilities. As governmental oversight bodies, particularly the Municipal Securities Rulemaking Board, increasingly scrutinize state and local government issuers of debt for adequacy of disclosures, this expertise becomes increasingly important to the County .

Our Service Approach:

We are often asked what sets Marks Paneth apart from our competitors. While there is a great deal of information throughout our proposal that answers this question, we have highlighted below some of the major distinguishing features of our **Service Approach**.

- **We value your time and resources.** Our experience with performing audits means that we know when and why information needs to be requested from clients in order to implement our audit plan.

  Our standard approach when requesting data from clients is to route all requests through the engagement liaison. Having the engagement liaison serve as a clearinghouse for all information requests allows us to eliminate duplicative or redundant queries.
- **Quality control is enhanced by active partner and manager involvement.** Our engagements are run by professionals who focus on audits within this industry. These individuals have significant prior exposure to this area and understand its needs, terminology and expectations.
- **Continuity of audit staff from year to year** is very important to us – and to our clients. We make every effort to ensure we achieve this at our clients while never compromising our objectivity. Our ongoing clients have commented on how refreshing it is to see people at and below the manager level return to their offices in the subsequent years. Our services are provided by proactive, experienced practitioners.
- We have a **proactive service style** which ensures that if any accounting and/or compliance issues arise they are discussed early in the planning phase of our audit plan to ensure that there are no surprises and that the **execution of our audit plan is completed to meet reporting and compliance commitments and timelines**.
- **Client attentiveness is delivered, not just promised**. We develop timelines for every engagement based on each client's specific due dates and requirements. We are committed to adhering to these timelines throughout the engagement.

The cornerstone of our **approach to service is value**. We pride ourselves on a service approach which focuses on regular, constructive advice, not just financial statement preparation and number crunching. Our communications are designed to provide **insightful recommendations** on ways to reduce administrative costs and improve controls and procedures as well as introduce best practices where appropriate.

We are excited to bring the expertise of **Warren Ruppel** to serve the County as your engagement partner. Warren is the Practice Leader of Government Services at Marks Paneth. Warren has over 35 years of experience serving governmental clients, not only at Marks Paneth for the last twelve years, but also at KPMG and Deloitte & Touche. Prior to joining Marks Paneth, Warren was the Assistant Comptroller for Accounting of The City of New York for twelve years, where he had direct responsibility for the City's accounting and financial reporting. Among other publications, he is the author of the annually updated Wiley ***GAAP for Governments***. Warren will be supported by individuals with significant knowledge and experience in serving public sector organizations.

We hope that you consider selecting Marks Paneth. Our expertise is evident from our client list and our references can tell you about our service style, which we believe centers around responsiveness and the ability to provide useful, practical consultative advice. In addition, in comparing resources of various firms, we'd like you to consider that the resources of our ***Nonprofit, Government and Healthcare Group*** are substantial, are located nearby in our New York City office, and will be able to provide a high level of service to you by individuals knowledgeable about the public sector, from the associate level on up. While we don't plan on using staff from our **Woodbury, Long Island** office, having over one hundred professional staff in that office provides added assurance that we have more than adequate resources available to provide exceptional service to you.

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

Included in our proposal are **references**. We encourage you to **call them**, as there is nothing better than actual client testimonials. We are excited about this opportunity, representing as it does an important decision for the County and we would be honored to serve you.

If you have any questions or would like to discuss our proposal further, please contact Warren Ruppel at 212.503.6391 (wruppel@markspaneth.com). He is authorized to discuss and/or enter into negotiations with Nassau County with respect to this proposal. We look forward to showing you how Marks Paneth can serve the County with distinction.

Sincerely,

Warren Ruppel, CPA
Partner and Practice Leader for Government Services
Nonprofit, Government & Healthcare Group

Enclosures

Firm Tax ID: 11-3518842

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

EXECUTIVE SUMMARY

Why Marks Paneth?

We are often asked what sets us apart from our competitors. There is a great deal of information throughout our proposal that answers that question. Included below are some of the major distinguishing features of Marks Paneth, our relevant experience, and our dedication to the public sector.

Marks Paneth: A Qualified Firm with an Array of Services

Marks Paneth is a financially stable firm with offices in New York State (Manhattan, Westchester and Long Island), Connecticut, Florida, New Jersey, Pennsylvania and Washington, D.C. We are pleased to report that no single client represents more than 2% of our total revenues (which are presently over $130 million). As a multifunctional professional services firm, Marks Paneth provides a full array of advisory services in addition to the audit services we are proposing to the County. Our audit, tax and technology professionals with special technical expertise assist clients across all industry groups. The cohesive and consistent process through which these additional services are provided is attained through our organizational structure and our firm-wide programs for information exchange, education, specialized support, and quality control.

The Right Experience for the County

The services to be provided to the County will be rendered by our ***Nonprofit, Government and Healthcare Group.*** The depth of our public sector experience ensures that the professionals who will serve the County we perform not just as a means to comply with various legal requirements, but also an opportunity to bring our expertise and advice to assist governments in fulfilling their financial reporting and financial operational r are thoroughly knowledgeable in financial reporting, compliance, systems and other issues inherent in serving public sector (governmental and nonprofit) organizations.

Marks Paneth serves a number of governmental organizations that provide us with a high level of expertise that we will bring to the County. Several of these clients prepare Comprehensive Annual Financial Reports and obtain the GFOA's Certificate of Achievement. These clients include:

Battery Park City Authority
Brooklyn Bridge Park Corporation
City of Glen Cove (accounting consulting)
County of Rockland
East Hampton Housing Authority
Hudson Yards Development and Infrastructure Corporations
New York City OPEB Trust Fund
New York City Pension Systems
New York City School Construction Authority
New York City Municipal Water Finance Authority/Water Board
New York City School Support Services, Inc.
New York City Tax Lien Trusts
New York City Transitional Finance Authority
The Trust for Governors Island
TSASC Inc.
United Nations Development Corporation

We have also recently been engaged as the auditors of the Brooklyn Navy Yard Development Corporation.

The only two governmental clients that we have lost were the NYC Deferred Compensation Plans (due to tenure, we had audited for 8 years) and the Sales Tax Asset Receivable Corporation (a small financing entity, lost we believe due to fee.) Two other governmental clients, the Jay Street Development Corporation and the NYC Technology Development Corporation, were dissolved.

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

EXECUTIVE SUMMARY

The Right Team for the County

The services to be provided to the County will be rendered by our ***Nonprofit, Government and Healthcare Group,*** which is based in our Manhattan office. Our concentration of talent, starting at the associate accountant level, allows us to serve clients that range from small to large, simple to complex, single entity to multi-corporate/entity structures, and those requiring just auditing services to those clients with extraordinary demands for creative business, technology, and other advice.

When we select staff to work in our ***Nonprofit, Government and Healthcare Group,*** we seek people who have some prior connection (volunteer, board service, employment, etc.) to public sector organizations. By employing people who understand the missions of our clients and how these goals are accomplished, we are assured of a supportive, proactive environment, which tends to lead to lower turnover of staff.

Over the last several years, as we have continued to grow, our attrition rate has remained below what we understand to be the profession's average.

The depth of our practice group ensures that the professionals who will serve the County are thoroughly knowledgeable in financial reporting, compliance, systems and other issues. This base of experience enables our professionals to take a consultative approach in serving our clients, identifying significant issues readily and communicating them to management up front to allow for early resolution.

Our proposed engagement team for the County is comprised of experienced professionals. **Warren Ruppel** will serve as your Engagement Partner. **Hope Goldstein** will serve as the Advisory Partner. **Dan McElwee** will serve as your Senior Manager. These individuals serve Rockland County in similar roles. Warren and Dan will be your primary points of contact, and will have direct responsibility for the seamless coordination and delivery of our audit services. They will be supported at all times by a supervisor and other staff. Having served numerous public sector organizations, these individuals are proficient in the environment in which the County operates.

This team will be made available to you for discussions prior to and during our field work and at other times as deemed necessary. We believe the County will find this accessibility and level of involvement by people experienced in this field a distinguishing feature of our service.

Public Sector Leadership and Technical Excellence for Our Clients

Marks Paneth maintains an active, leadership role in numerous professional organizations which benefits our clients as we stay focused on all of the issues affecting public sector organizations. The following demonstrates some of our technical capabilities and our commitment to the public sector and other professional activities:

Client Seminars and Technical Updates - Marks Paneth is an excellent resource for information and ideas that can be valuable to management, Board members, and the Audit Committee in addressing important issues affecting the industry and in fulfilling their special responsibilities. We hold numerous seminars for our clients to attend at no cost to them.

Our formal technical updates with our clients typically occur twice a year. We include a summary of current issues affecting the industry as part of our presentation at both our *Pre-Audit* meeting with the Board of Directors ("Board") and at our *Post-Audit* meeting. However, throughout the year, as technical information which is relevant to the industry, becomes available, we will send communications to our clients and, if warranted, hold informal sessions on how the new information may impact their organization. This, too, is at no charge to our clients.

Industry Experience - Textbook knowledge is essential for excellence in accounting and financial reporting, but it is people that actually "do" accounting and prepare financial statements. Prior to joining Marks Paneth, Warren Ruppel was the Assistant Comptroller for Accounting of The City of New York for over 12 years. Overseeing a staff of 100, he had direct responsibility for overseeing the accounting operations of the City and for preparation of its financial statements.

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

EXECUTIVE SUMMARY

Under Warren's leadership, the City implemented the new financial reporting model for governments under GASB Statement No. 34 for its fiscal year ended June 30, 2001, one year earlier than required, including all infrastructure reporting requirements. Warren's expertise coupled with the City's own resources enabled this to be accomplished without additional outside cost to the City.

During Warren's tenure at the City, over twenty new GASB accounting statements were implemented. Even more challenging, Warren participated in developing accounting treatments for transactions for which little or no accounting guidance existed, such as accounting for special purpose entities, tobacco settlement revenues and interest rate swap agreements.

This dimension of experience as a financial statement preparer enables Marks Paneth to more readily understand the needs, concerns and challenges that face its clients from an accounting and financial reporting perspective and be clearly ready to provide any needed assistance such as in implementing new accounting pronouncements and analyzing complex transactions for which little or no accounting guidance may exist.

Authorship - Our Firm's professional staff, in particular Warren, have written technical and auditing publications, as well as written articles for an array of publications and technical journals.

- Wiley GAAP for Governments: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments (*updated annually*)
- OMB Circular A-133 Audits
- CCH Not for Profit Reporting (*updated annually*)
- Nonprofit Agenda Newsletter – Distributed six times a year to our mailing list
- Nonprofit Technical Releases – Distributed as current issues arise to our mailing list
- Not-for-Profit Accounting Made Easy
- Governmental Accounting Made Easy
- Not-for-Profit Audit Committee Best Practices
- Not-for-Profit Organization Audits (*updated annually*)
- AICPA Training Manual – Form 990
- Are Your Organization's Assets Safe? – Article in ***Association Executive***
- Represent Your Interests With a PAC – Article in ***Association Executive***
- Steps for an Uneventful Internal Revenue Service Audit – Article in ***Association Executive***

Involvement in Standard Setting - Our professionals are typically involved at the highest levels in the development of new accounting standards that affect the not-for-profit and government industries. As such, we are uniquely qualified to assist our clients in the implementation of new accounting standards as they are issued. In addition, Marks Paneth professionals serve on numerous advisory committees, including the following:

The New York State Society of CPAs:

A number of our partners and managers are involved in committees of the New York State Society of Certified Public Accountants (the "Society"). Warren Ruppel is a past President of Foundation for Accounting Education for the Society and is a former member of the Society's Board of Directors, where he chaired the Audit and Governance Committees. Former partners are past Presidents of the Society, which has nearly 30,000 members. Other partners and managers have actively served the Society as officers, directors and committee chairpersons and members, including:

- Government Accounting and Auditing
- Not-for-Profit Organizations Committee
- Accounting and Auditing Oversight
- Tax Committee
- Audit Committee
- Finance Committee
- Governance Committee
- Exempt Organizations Committee
- Quality Enhancement Policy Committee
- Board of Directors

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

American Institute of Certified Public Accountants ("AICPA") and the New York State Board of Accountancy:

In addition, we enjoy good working relationships with the decision makers in many government offices including the IRS, Federal, State and City sources and various State Charities Bureaus. As an example, **Mike McNee** (Co-Partner-in-Charge of the Nonprofit, Government & Healthcare Group) has been a participant on a task force of CPAs representing the NYS Society of CPAs in dealing with the NYS Attorney General's proposed legislation to cascade many of the provisions of the Sarbanes-Oxley Act of 2002 to nonprofits. While this proposed legislation appears to be stagnant in New York, having been on this task force (as well as many others we are involved in) allows us to be on the leading edge of matters like this so we can advise all our clients promptly. Another example is **Rob Lyons**, Managing Tax Director, who annually authored the AICPA's training manual on the Federal Form 990 and teaches professionals across the country.

Professional Memberships and Affiliations:

- American Institute of Certified Public Accountants
- Interagency Council of Mental Retardation and Developmental Disabilities Agencies, Inc.
- New York Chapter of the Institute of Management Accountants
- New York State Association of Financial Managers of Rehabilitation Facilities (Founder)
- New York State Rehabilitation Association
- New York State Government Finance Officers Association
- New York State Society of CPAs Tax Committee
- New York State Society of CPAs Advancement of Women Committee
- New York State Society of CPAs Committee on Nonprofit Organizations
- New York State Society of CPAs Government and Accounting and Auditing Committee
- New York State Society of CPAs Tax Committee on Exempt Organizations
- New York State Society of CPAs Quality Enhancement Policy Committee
- New York State Society of CPAs Board of Directors
- Nonprofit Coordinating Committee of New York
- Special Review Committee of the Government Finance Officers Association

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

WHAT MARKS PANETH ACCOUNTANTS & ADVISORS CAN DO FOR YOU

Nonprofit, Government & Healthcare Group has 65 people who are 100% dedicated to this sector.

Nearly every Partner/Director has had Partner-level or near partner level experience at "Big 4/5".

Our volume and variety of governmental and nonprofit and clients

Our depth of knowledgeable people and "bench strength"

We are here to help protect Nassau County's reputation

Deep testing of internal controls, including headline avoidance procedures

Management best practices and valuable management letter comments

Actionable insight on our client's technology environment and compliance with regulators

Use of "Data Mining Tools" such as TeamMate Analytics

The NGH Audit Advantage:

- A Fresh Look at Your Financial Statements
- **Incorporating Data Analytics as Part of Our Audit Procedures**
- Reviewing Your Internal Financial Reporting Package
- **Providing Selective Financial Indicators and Metrics**
- Providing Benchmarking and Related Metrics to Other Nonprofits

Periodic client education and awareness through seminars, industry update alerts, newsletters, etc.

Fresh set of eyes

Continuity of staff and expertise in industry

Timelines are met and communication is constant

We are responsive

Governance feedback

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH LLP OVERVIEW SNAPSHOT

MARKS PANETH
ACCOUNTANTS & ADVISORS

34th LARGEST ACCOUNTING FIRM NATIONALLY*

TOP 10 MID-ATLANTIC REGION

TOP 3 FORENSIC ACCOUNTING FIRMS FOR 8 YEARS New York Law Journal

8 LOCATIONS NATIONWIDE

INTERNATIONAL REACH**

#14 NY AREA LARGEST ACCOUNTING FIRMS CRAIN'S

vault

FOUNDED IN **1907**

90+ PARTNERS **700+** PERSONNEL

80+ COUNTRIES 12,000+ STAFF

Marks Paneth LLP is a premier accounting firm with origins dating back to 1907. With a team of nearly 700 professionals, the firm provides a full range of audit, accounting, tax and consulting services, with specialties in auditing Nonprofits, international tax, forensic accounting, litigation support, family office and financial advisory services.

Marks Paneth professionals deliver expert knowledge in a wide range of industries, including real estate, hospitality and restaurants; nonprofit, government and healthcare; manufacturing, wholesale and distribution; theater, media and entertainment; high-net-worth; and financial and professional services. The firm offers expanded resources through its subsidiary technology consulting firm, Tailored Technologies, LLC, and its membership in Morison KSi Ltd., a global association of professional service firms serving clients' cross-border accounting, tax and consulting needs.

Headquartered in New York City, with additional offices in New York State, New Jersey, Pennsylvania, Connecticut, Washington, DC and Florida, Marks Paneth is ranked by Accounting Today as the 34th largest accounting firm in the nation and among the top 10 in the Mid-Atlantic Region. For more information, visit www.markspaneth.com.

Practice Groups

- Commercial Business
- Family Office Business & Management
- Financial Advisory Services
- Hospitality
- Nonprofit, Government & Healthcare
- Professional Service Firms
- Real Estate
- Tax
- Theater, Media and Entertainment

Service Lines

- Advisory
- Attest
- Tax

***Crain's** Top 25 Charities*

Marks Paneth can proudly say that we work with 20% of New York's 25 largest nonprofits as ranked by Crain's.

NONPROFIT PULSE

Two times a year, Marks Paneth fields a survey of nonprofit professionals in the New York City market. The findings garner attention from top US and international media.

To participate and receive the results before they are released publicly, send an email to marketing@markspaneth.com

We Are Trusted Advisors

- Serving the NFP community for over 60 years
- Serving over 150 tax exempt and government clients
- Our Group does over 70 Pension Plan Audits and over 100 Single Audits
- Ranked 8th largest preparer of Form 990 PF's in USA
- Group leadership has authored numerous accounting and tax books
- Deep client base in government funded NFPs, including cost reports
- 45% of all Marks Paneth's clients are:
  - NFP/Government/Single Audit & Pension Plans
- Our leadership positions at the NYS Society of CPA's:
  - FAE President
  - Board Member
  - Audit Committee Chair
  - Nonprofit Committee Chair
  - Government Committee Chair

PROUDLY SERVING **20%** OF NEW YORK'S LARGEST CHARITIES

OVER 150 NONPROFIT/ GOVERNMENT/ HEALTHCARE ENTITIES

NATIONALLY **TOP 1%** IN PENSION AUDITS

60+ NONPROFIT/ GOVERNMENT/ HEALTHCARE SPECIALISTS

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

OVERVIEW OF THE NONPROFIT, GOVERNMENT & HEALTHCARE GROUP

WHAT THE NONPROFIT, GOVERNMENT & HEALTHCARE GROUP DOES

Audit Services

- Audits of Financial Statements
- Single Audits & Other Governmental Audits
- Audits of Pension Plans
- Government Cost Reports, such as:
  - NYS CFR and AHCF
- HUD Audits
- LIHTC Project Audits

Tax Services

- Form 990 & 990PF Preparation and Advice
- Applications to IRS & State Charities
- UBIT Advice
- Limited Partnerships – Form 1065 & 8609
- Joint Ventures

Government Funding Services

- Indirect Cost Certifications
- Preparation and Strategies for Government Cost Reports
- Third-Party Funding Maximization

Fraud Investigation, Prevention and Forensic Accounting Services

- Fraud Risk Assessment
- Fraud Prevention and Deterrence
- Internal Audit Consulting
- Whistleblower and Hot-Line Reporting Plans
- Internal Control Assessments
- Regulatory Compliance Assistance
- Investigations on behalf of Boards of Directors
- Corporate Monitoring and Oversight
- Corporate Governance Training and Consulting

Internal Controls, Compliance and Other Services

- Internal Control Studies and Attestations
- Technology assessments
- OMIG Compliance Reviews
- Salary Surveys and Benchmarking
- EO 38 Assessments
- Corporate Compliance and HIPAA
- Obtaining GFOA Certificate of Achievement for Excellence in Financial Reporting
- Assistance with the Implementation of New Accounting Standards

Process Improvement

- Process Reporting, including Dashboards
- Budgeting and Cash Management
- Personnel Policies and Manuals
- Mergers

Strategic Consulting and Governance

- Management & Governance
- Benchmarking and Other Dashboard Reporting
- Strategic Business Planning
- Organizational development
- Mergers/Consolidations
- Bankruptcy

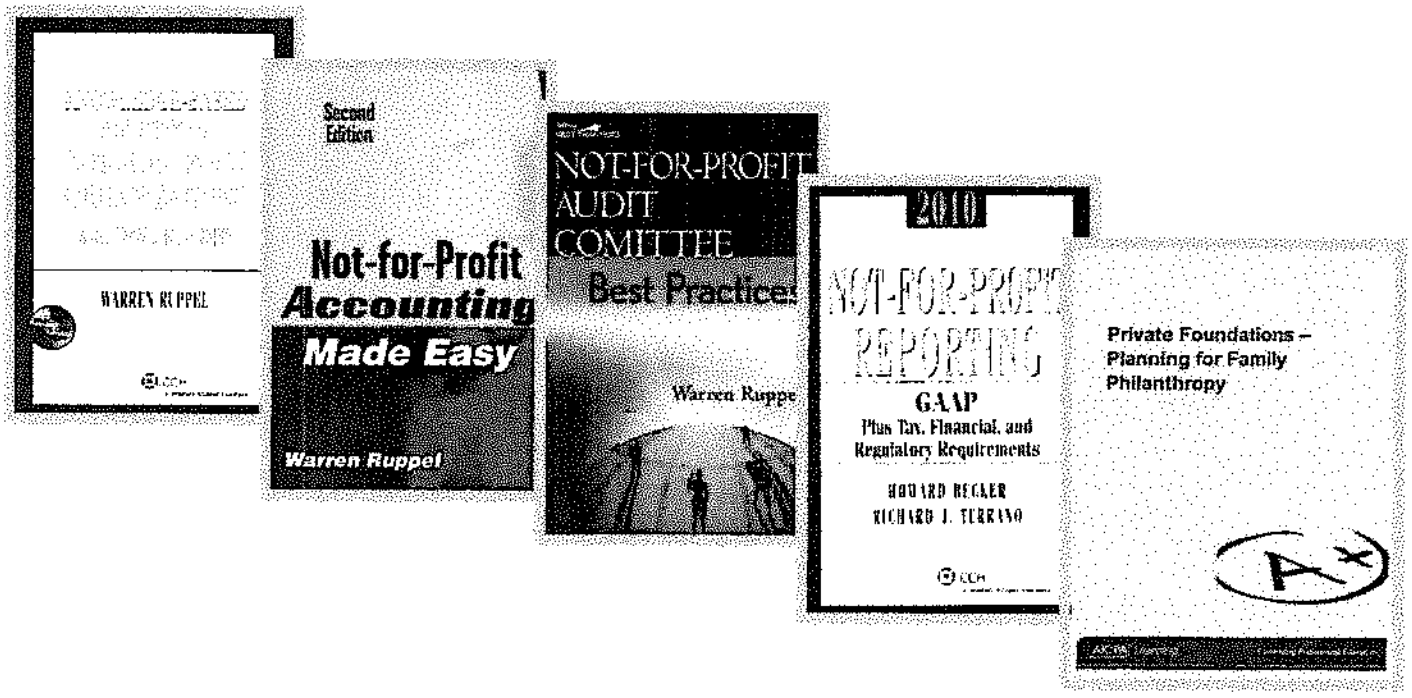
Board Development and Training

- Internal Control Studies and Attestations
- Technology assessments
- OMIG Compliance Reviews
- Salary Surveys and Benchmarking
- EO 38 Assessments
- Corporate Compliance and HIPAA
- Obtaining GFOA Certificate of Achievement for Excellence in Financial Reporting
- Assistance with the Implementation of New Accounting Standards

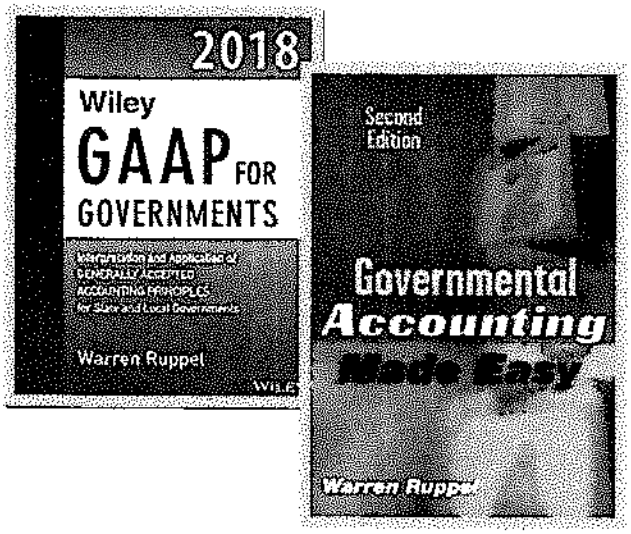
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

INDUSTRY LEADERSHIP

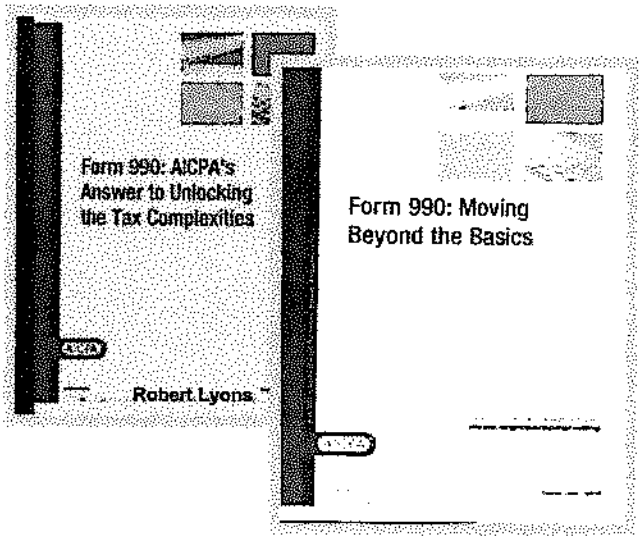
Nonprofit Books Written By Marks Paneth



Government Books Written By Marks Paneth



Form 990 Books Written By Marks Paneth



Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH

INDUSTRY LEADERSHIP

CONTRIBUTIONS TO ACCOUNTING AND AUDITING EDUCATION IN ADDITION TO NYSSCPA AND FAE

- Mike McNee – Project Research Group
- Sibi Thomas – Project Research Group

- Streaming online video program presented quarterly by Warren Ruppel – featured Government Expert
  Some recent topics:
  - GASB Update: New Standards and Other Issues
  - Postretirement Benefits Other Than Pensions: New GASB Standards
  - GASB No. 72: Fair Value Measurement and Application
  - GASB's Agenda: Issues and Timetable

- John D'Amico – Adjunct Professor
- Warren Ruppel – Accounting Department Executive Advisory Board

- Robert Lyons – Instructor/Discussion Leader
  - AICPA Outstanding Discussion Leader
  - Contributing Author
  - Panelist
- John D'Amico – Instructor/Discussion Leader
- Warren Ruppel – Member of Technical Issues Committee for Governmental Accounting Matters
- Sibi Thomas – Expert Non-for-Profit Panel Member

- Sibi Thomas – Adjunct Instructor
  - Couse: Advanced Nonprofit Accounting

- Live webinars on current accounting and auditing topics by Warren Ruppel – featured Government Expert
  Some recent topics:
  - GASB 34: Financial Reporting Requirements for State and Local Governments
  - GASB 65 – Items Previously Reported as Assets and Liabilities

LAW FIRM RANKINGS OF CPA FIRMS:

NEW YORK CITY
TOP 3

Accounting Firm
Valuation Services Provider
Forensic Accounting Provider

PHILADELPHIA
WINNER

#1 Business Accounting Firm
#1 Litigation Valuation Provider

TOP 3

Forensic Accounting Firm
Overall Accounting Firm
Bankruptcy Valuation Provider

New Jersey Law Journal

BEST OF 2018
TOP 3

Bankruptcy Valuation Provider

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

SERVICE TEAM DEDICATED TO THE COUNTY

Our proposed engagement team to serve the County comprises experienced professionals. **Warren Ruppel** will serve as the Engagement Partner. **Hope Goldstein** will serve as the Advisory Partner to the County and attend meetings where appropriate and provide both the engagement team and the County with advice and her knowledge. **Phil Marciano** will serve as your Professional Standards Group Manager with **Dan McElwee** as Senior Manager. Warren and Dan will be your primary points of contact and will have direct responsibility for the seamless coordination and delivery of our audit services. Having served numerous public sector organizations, these individuals are proficient in the environment in which the County operates.

We believe that the most important decision we make on any engagement is the selection of the individuals who will work with you. We know that skill, experience, style, and character are the essential ingredients of the chemistry needed to create a lasting relationship. In short, it is the people on the County 's team who will make the engagement a success. We understand your need to have a readily accessible core engagement team – professionals who understand the County and become valued members of your financial management team. Our team is available at all times to the County. For full resumes of some of the Team's experience please see Appendix D.

Hope Goldstein
Advisory Partner

Warren Ruppel
Engagement Partner

Richard Nathan
Technology Consultant

Dan McElwee
Senior Manager

Phil Marciano
Manager, Professional Standards Group

Senior

Staff

Commitment to Staff Continuity

We will make every effort to schedule the same personnel on this engagement each year, including partners and staff members. It is worth noting that our NGH Group's staff turnover rate at 7% is below the industry (18%) and our Firm's average of 13%. We attribute this low turnover to the growth in our practice group which has afforded career advancement opportunities to our staff, as well as our investments in leadership mentoring of our staff.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

SERVICE TEAM DEDICATED TO THE COUNTY

Warren Ruppel, CPA - Engagement Partner

Warren will serve as the engagement partner. He will meet with the County periodically to discuss business, service and other issues and expectations. Warren is your primary point of contact and has direct responsibility for the seamless coordination and delivery of our services. Warren Ruppel currently serves as the audit engagement partner on Rockland County, the New York City School Construction Authority, Battery Park City Authority, United Nations Development Corporation, New York City Municipal Water Finance Authority and Water Board, Hudson Yards Development and Infrastructure Corporations, and TSASC, Inc., among others. In addition to his Marks Paneth experience Warren Ruppel served numerous government clients for almost 12 years as an auditor with both KPMG and Deloitte & Touche, serving many large complex governmental entities, including the New York City Municipal Water Finance Authority and Water Board, the New York City Housing Development Corporation, the New York State Housing Finance Agency, the New York State Urban Development Corporation, and The City of New York.

Dan McElwee, CPA – Engagement Senior Manager

Dan will serve as the engagement senior manager. Dan serves in this role on Rockland County as well as a number of other component units of The City of New York, including the Hudson Yards Development and Infrastructure Corporations, the New York City School Construction Authority, and the New York City Municipal Water Finance Authority and Water Board. Dan also serves the Battery Park City Authority and the United Nations Development Corporation.

Hope Goldstein, CPA - Advisory Partner

Hope will serve as the advisory partner. In this role, she will help Warren in delivering client service. Hope and Warren often work together on client matters. Hope and Warren Ruppel alternate roles between Advisory and Engagement Partner for most of our governmental clients. Before joining Marks Paneth, Hope served numerous, complex governmental entities, including: South Central Connecticut Regional Water Authority, the Battery Park City Authority, the State of New York Mortgage Agency, the New York State Housing Finance Agency, the New York State Urban Development Corporation, and The Port Authority of New York and New Jersey.

Phil Marciano - Quality Review Manager

Phil will serve as the quality reviewer. He will be responsible for the "cold review" function of reading the deliverable and other selected materials to adhere to our firm's standards on quality control. Phil has experience with a variety of municipal audit engagements both from a quality reviewer's point of view, as well as being responsible for managing audit engagements. Prior to joining Marks Paneth, Phil worked at a mid-sized firm that focused solely on governmental and not-for-profit audit engagements. His clients included the Towns of Southampton and East Hampton as well as the Village of Hempstead. Phil has presented training seminars for the New York State Government Finance Officers Association, the New York State Association of School Business Officials, as well as other external and internal training seminars. Phil is a member of the New York State Society of CPAs Governmental Accounting and Auditing Committee.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

SERVICE TEAM DEDICATED TO THE COUNTY

Other:

The primary contacts for all the work would be with **Warren Ruppel** and **Dan McElwee**. This team represents almost 50 years of combined experience. The structure of assigned senior executive level people assures there will be no undue delays between completion of the fieldwork and issuance of the reports. At a client such as the Comptroller, we endeavor to have at least two management level people involved in serving you and being knowledgeable about operations. This tends to best assure that important questions requiring a timely response from us can be achieved.

The remainder of the audit team you will see in the field will include a supervisor and two to three staff accountants. The majority of our group of professionals are CPAs and all work exclusively with public sector organizations. In addition, the audit team will participate in preliminary meetings and will be actively engaged in managing staff.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

REFERENCES FOR SERVICE TEAM

Rockland County

Mike Cappabianca
Director of Accounting Services
(845) 364-3870
cappabiM@co.rockland.ny.us

*- audited for 2 years **(1)(3)***

NYW New York City Municipal Water Finance Authority

HYIC Hudson Yards Infrastructure Corporation

Robert Balducci
Comptroller
212-788-6015
balduccir@omb.nyc.gov

*- HYIC audited for over 6 years **(1)(2)(3)***
*- NYW audited for over 3 years **(1)(3)***

NEW YORK STATE OF OPPORTUNITY. | **Battery Park City Authority**

Karl Koenig
Controller
212-417-4240
karl.koenig@batteryparkcity.org

*- audited for 7 years **(1)(2)(3)***

THE TRUST FOR GOVERNORS ISLAND

Willa Padgett
Chief Financial Officer
212-440-200
wpadgett@govisland.nyc.gov

*- audited for 7 years **(1)(2)***

UNDC United Nations Development Corporation

Jorge Ortiz
Controller
212-888-1618
jortiz@undc.org

*- audited for 10 years **(1)(1)(3)***

SCA **School Construction Authority**

Yi-Wen Wang
Director of Accounting Services
718-472-8317
ywang@nycsca.org

*- audited for 4 years **(1)(3)***

NYCERS | **NYC EMPLOYEES' RETIREMENT SYSTEM**

John Hartman
Deputy Director of Finance
347-643-3113
jhartman@nycers.nyc.gov

*- audited for 3 years **(2)***

BROOKLYN BRIDGE PARK

Eric Landau
President
718-802-0603
elandau@bbpnyc.org

*- audited for 8 years **(1)(2)***

(1) Reference for Warren Ruppel (2) Reference for Hope Goldstein (3) Reference for Dan McElwee

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH

Appendix C

Our Audit Approach
Timing of Services
Deliverables
Peer Review and Other Matters

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

OUR AUDIT APPROACH

Our auditor transition process, paired with an understanding of the County 's needs provides continual service with minimal disruption to the County, management and staff.

1

PREDECESSOR REVIEW:

Meet with predecessor auditor to review and request copies of work papers.

2

MANAGEMENT REVIEW:

Meet with management to discuss accounting issues arising from our review of work papers and discussions with predecessor auditors, and enhance our understanding of operations.

3

TRANSPARENT TIMELINE:

Set a detailed timeline for deadlines, outlining key dates and milestones and establishing a clear schedule for audit fieldwork.

4

DISCOVERY AND COMMUNICATION:

Begin scoping and planning audit, gaining an understanding of the internal control environment and providing feedback to management and the Board.

ONGOING PARTNER INVOLVEMENT & RISK ASSESSMENT

Audit Approach

1

PLANNING:

- Collaboratively assess and respond to engagement risk
- Preliminary assessment of management's process
- Select engagement team staff
- Establish terms of engagement
- Understand client's accounting process
- Determine planning materiality
- Meet with management to enhance understanding of the business from an audit perspective and identify issues of concern to management
- Prepare and communicate client service plan to the Board
- Communicate with predecessor auditor and review their workpapers

2

DEVELOPMENT:

- Assess and test internal controls environment (manual, computer environment, including cyber security risks) and conduct interviews with your staff
- Plan substantive and compliance tests

3

EXECUTION:

- Evaluate results of internal control testing and modify plans as necessary
- Perform substantive and compliance tests on account balances and evaluate results
  - Accounts may include, but are not limited to:
    - Cash and cash equivalents
    - Receivables
    - Funded reserves
    - Fixed assets and depreciation
    - Liabilities, debt, OPEB and pensions
    - Net Position classifications
    - Revenues and expenses
    - Related party transactions
    - Governance process
    - Year-end accruals and journal entries

4

REPORT:

- Perform subsequent events review
- Obtain management representations
- Engagement reporting
- Conclude on management's process
- Prepare and communicate audit results to those charged with governance

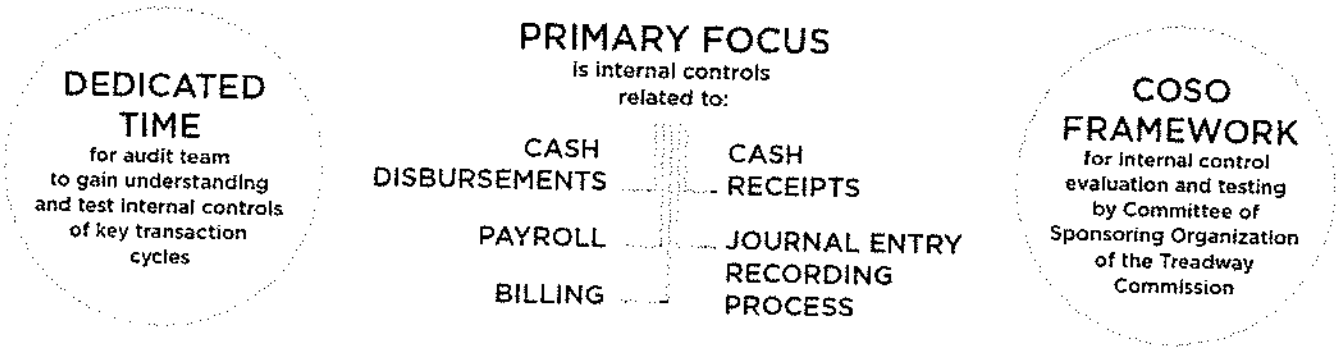
Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH

OUR AUDIT APPROACH

Testing and Assessing Internal Controls

STEP 1: EVALUATE INTERNAL CONTROL STRUCTURE



STEP 2: PROVIDE RECOMMENDATIONS for improvements and efficiency as part of the Management Letter

Management Letter

The engagement team will be alert to any improvements that might be made either in the area of financial controls or operational efficiencies. We will raise questions and exchange ideas with management in many areas – internal control, data processing controls, cost allocation strategies, receivables, operational efficiencies, compliance matters and more. We will develop management letter comments as the audit progresses and discuss important matters with the County 's management as they arise. Before the conclusion of our audit procedures, we carefully review all of our comments in draft form with appropriate levels of management prior to issuance of our formal letter(s). The purpose of this review process is twofold:

- First, to ensure that the facts surrounding a given situation are accurately presented, and
- Second, to assess proposed solutions and recommendations.

Senior management and the Council will receive a summary report that highlights key aspects of our observations and recommendations, as well as analyses of key trends and issues that may have an impact on the County 's future. We view our management letters as an important end product of the audit process and believe that providing creative suggestions is a way of demonstrating our commitment to making the audit process add value.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

OUR AUDIT APPROACH

Integration of Technology Assessment Services

METHODOLOGY

Evaluation and testing of computerized information systems at all audit stages. Our group of IT specialists are committed to assisting client management and our audit engagement teams in understanding the audit and business risks associated with the use of information technologies and cost-effective controls to safeguard client information. They are an integral part of the audit engagement team and will actively participate in our planning discussions. Throughout our audit process, they will ensure optimal use of automation and reliance on computer controls, translating into an effective and efficient audit process, and eliminating the need for time consuming manual audit procedures.

OUR APPROACH is coordinated with management and accounting controls, and focuses on controls within the automated business processes and information systems environment to ensure:

RISKS ARE MANAGED

LAWS AND REGULATIONS ARE OBSERVED

SYSTEMS OPERATED IN SOUND AND PRUDENT MANNER

CLIENT POLICIES ARE COMPLIED WITH

INFORMATION SYSTEM AUDIT AREAS

CORE FINANCIAL APPLICATIONS ❋ REPORTING AND OTHER SUPPORTING FINANCIAL APPLICATIONS

FINANCIAL OR OPERATIONAL DATABASE APPLICATIONS ❋ CYBER SECURITY THREATS

HIPAA COMPLIANCE ❋ WEB/CLOUD BASED APPLICATIONS ❋ VENDOR SUPPORT

SECURITY (ACCESS CONTROLS AND OTHER MATTERS) ❋ INTERNET AND COMMUNICATIONS

SUPPORT AND CONTROL POLICIES ❋ NETWORK INFRASTRUCTURE AND ARCHITECTURE

DATA FLOW BETWEEN SOFTWARE APPLICATIONS ❋ REMOTE ACCESS ❋ EMAIL

IT DEPARTMENT DOCUMENTATION AND PROCEDURES ❋ DISASTER RECOVERY/BUSINESS CONTINUITY

Application of Artificial Intelligence ("AI")/Data Analytics

We will be utilizing TeamMate Analytics, a Computer Assisted Audit Tool ("CAAT"), to increase coverage and efficiency during the performance of certain audit tests. We will extract data from the County 's general ledger, accounts payable and payroll systems and perform certain procedures including the following:

- Search for any cash disbursements processed on weekends or holidays
- Search for duplicate check numbers
- Search for vendors with similar names or addresses
- Search for duplicate employees with the same or similar social security numbers
- Search for employees with similar names or addresses
- Compare the vendor database with the payroll database to determine if there were employees and vendors with similar names and addresses
- Journal entry testing to identify unusual items (such as entries made on a holiday, Sunday, from a remote location, etc.)

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

OUR AUDIT APPROACH

Marks Paneth's Detailed Audit Approach to Financial Statement Account Balances:

While we feel it would not be proper to disclose the detailed audit procedures in a proposal document since this could potentially undermine the nature of our testing, we would like to indicate in broad terms certain specific areas and how our audit team approaches them.

Of course, all audits are conducted on a sampling basis from which conclusions are drawn. There are other areas of our audit procedures that differ for entities such as the County and exempt entities in general. Should you desire more detailed information regarding the differences in the auditing procedures that we would apply, we will be glad to meet with management and/or the Board in order to explain these matters more fully. The following section can only serve to summarize certain procedures performed by our engagement team.

AUDIT AREAS AND AUDIT RESPONSES INCLUDING, BUT NOT LIMITED TO...

Cash and Cash Equivalents

- Confirm all accounts
- Obtain listing of authorized signatures and trace signature cards to cancelled checks
- Review bank reconciliation for timeliness, accuracy and unusual items

Capital Assets

- Reconcile opening balances to the prior year's audited financial statements
- Reviewed the retirement and impairment policy and inspect the detail listing by asset to identify if all assets properly followed policy
- Test existence of certain assets by physically viewing them
- Sample depreciation expense and recalculate to determine accuracy

Accounts Payable, Accrued Expenses and Payroll Liabilities

- Sample balances and trace to supporting documentation for accuracy and appropriateness
- Perform search for unrecorded liabilities
- Test accrued vacation and salary accruals, if any
- Perform quarterly 941 reconciliations
- Review recording of payroll taxes

Long-Term Obligations

- Review agreements for any covenants
- Sample compensated absences, recalculate and compare against contracts
- Confirm bonds outstanding at fiscal year end
- Obtain GASB 68 confirmation from New York State

Tax and Similar Revenues and Receivables

- Test property tax and water/sewer revenues in relation to the tax roll and collections
- Test program and other revenues to ensure that they are properly recorded
- Confirm sales tax revenues with NYS
- Evaluate allowances provide for uncollectible receivables
- Vouch large and unusual revenue journal entries to supporting documentation

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

OUR AUDIT APPROACH

Government Grants and (receivables, payables and revenue)

We will:

- Select a certain number of grant contracts and review them for how the contract funding works and what compliance matters need to be adhered to in order to recognize revenue.
- Request our clients prepare a "roll forward" schedule of grants showing beginning balance sheet amounts, adding income earned during the year and deducting cash receipts to arrive at the ending balance sheet amounts (either receivables or payables).
- Trace balances to subsequent collections received or payments made.
- Test income earned and cash receipts and trace to source information and assure vouchers submitted agree to expenses properly charged in the general ledger, and that line item budgets are adhered to. For performance-based contracts, income recognition is a little more complex as it relates to expenses. We generally abide by the principle that the income is earned only when the benchmark is achieved.
- Request contract close out letters and will review copies
- of audits performed by the government funding sources to assure recorded liabilities or receivables agree to third party audits.
- Confirm certain government grants and receivables with appropriate funding
- agencies.

Expenses

- Substantively test certain expenses with an emphasis on salaries, payroll taxes, professional fees, occupancy costs, transportation and food activities
- Identify and test sensitive matters, such as travel/conference and credit card expenses on a sample basis

Other Matters

Related Parties

- Obtain an understanding of the County's policy to identify related party transactions
- Identify if the County has a policy to obtain conflict of interest forms
- Understand the process to address any identified potential conflicts

Governance Processes

We always concern ourselves with the area of governance and the oversight process that is in place at an entity. We gain an understanding of how the Legislature and committees are structured and monitor certain matters. Toward this end, and for other reasons, we read Legislature and committee minutes and look for organizational compliance monitoring such as conflict of interest policies and signoffs, ethics policies, whistle-blower policies, etc. We inquire about budget approvals, bidding standards, review of internal financial statements and more.

Year End Accruals and Journal Entries

- Test and assess controls surrounding journal entries made throughout the year (and subsequent to year end) to ensure proper authorization and review by management and the reasonableness of the entry.
- Review procedures and methodologies for calculating accruals and adjusting entries
- Review documentation for non-recurring entries

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

OUR AUDIT APPROACH

Marks Paneth Partners & Managers Work with the Engagement Team in the Field

At Marks Paneth, we have found that by reviewing in the field, our partners and managers have ensured that there are no surprises discovered late in the audit process that would affect the issuance of the financial statements in a timely manner.

As part of our audit approach, we use a standardized structured methodology for assessing audit risk, which is the risk that a material error will not be detected in performing the audit. This approach makes use of internal control evaluations and other procedures to help measure such risk. The resulting audit programs are then designed to minimize the possibility of material errors not being detected.

We will use audit programs that are industry specific to the County. We are also capable of accepting computer data in various forms and currently do this at all our clients. As an example, we download our client's general ledger to a trial balance that is formatted to generate the financial statements. This allows for posting adjusting journal entries more efficiently

Process for Efficiency Handling Technical Issues

CONSULTATION TEAM

Michele Amato
PARTNER-IN-CHARGE,
PROFESSIONAL STANDARDS GROUP
NYC OFFICE

Phil Marciano
MANAGER,
PROFESSIONAL STANDARDS GROUP
NYC OFFICE

IN THE EVENT OF A TECHNICAL MATTER:

- PSG Interface compares issue to similar situations
- Considers background and intent of professional standard
- Conducts dialogue drawing from relevant disciplines
- We encourage all team members to diligently explore differences of opinion during the consultation process.

CHALLENGES:

- May occur at any time and are a welcome part of our model.
- They are handled thoroughly and professionally with the utmost respect for all points of view.

GUIDELINES FOR COMMUNICATION DURING RESOLUTION PROCESS:

- Issues are discussed with management
- Partners consulted in the course of resolving the issue (including PSG members) are available to management
- Basis for all conclusions are made clear to management

Formal consultation begins with our ***Professional Standards Group***. The Professional Standards Group compares the issue to similar situations, considers the background and intent of the professional standards, and conducts a dialogue that draws on the disciplines most relevant to the issue. When differences of opinion occur, we expect each professional to pursue them through the consultation process. That includes challenging decisions with which they disagree. Challenges occur at times and are a welcome part of our model and process. We handle them thoroughly

Marks Paneth's organizational structure and culture supports our consultative approach resolving technical accounting issues. Our philosophy is simple; we ensure that any professional, technical, or client service problem is resolved promptly with timely consultation with clarification provided throughout the process in an environment of mutual respect.

Our approach is based on the simple premise that no one can or should know everything. A successful culture of consultation requires two elements. First, a strong process to analyze the facts and reach the right conclusion. Second, and just as important, assurance that everyone knows when an issue requires consultation.
Based on our experience, most accounting and financial reporting issues that arise are resolved at the engagement team level, using the appropriate technical and authoritative guidance.

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

TIMING OF SERVICE FOR DECEMBER 31, 2019

Jul-Aug 2019

- Engagement letter issuance
- Present pre-audit to Audit Committee
- Meet with prior auditor to review their work
- Permanent file building
- Planning meetings with management

Jan - June 2020

- Audit fieldwork:
  - Internal control procedures
  - Substantive testing over account balances

June 2020

- Exit meeting with management
- Present post-audit to Audit Committee
- Issuance of signed financial statements by June 30
- Issuance of Federal and NYS Audit Reports by Sept 30

DELIVERABLES FOR DECEMBER 31, 2019

Audit of the basic financial statements, supplementary information and control period calculation included in the County's Comprehensive Annual Financial Report (CAFR) in accordance with U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

- Consent to release preliminary financial results by April 15th of each year, subject to completion of the audit and issuance of the CAFR by June 30th of each year
- Single Audit of Federal Awards Programs
- Single Audit of New York State Transportation Assistance Awards
- Ongoing Communications and Assistance
- Management Letter Comments
- Progress and Closing Meetings
- Presentation of Financial Statements
- Pre and Post Audit Reports to the Audit Committee
- Attendance at all Audit Committee Meetings
- Assistance in Obtain the GFOA *Certificate of Achievement for Excellence in Financial Reporting*

WORKPLAN NARRARIVE

As disclosed in Appendix A, we expect to spend 1,600 each year on this engagement. For the 2019 audit, we expect that number to be 2,000 to 2,200 to account for the learning curve, which includes obtaining initial understanding of internal controls and County operations, additional planning meetings and building our "permanent file" of contracts, grant agreements, leases, etc. We would like to start those additional procedures as soon as practical for you. Permanent file building and other planning meetings can occur over the summer. For internal control work, we can obtain an understanding of internal control during the summer, but testing/sampling needs to encompass the entire year, so we would need to perform detailed control testing in the December/January timeframe.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

DELIVERABLES FOR DECEMBER 31, 2019

For yearend testing, we understand that the County has also issued an RFP for CAFR preparation services and we will work closely with the selected firm to develop a specific timeline that is based upon when underlying financial records are available (trial balances, reconciliations, etc.) and when the draft financial statement will be prepared. We are also aware that the County has issued an RFP for a consultant to assist with implementation of GASB Statement No. 87 *Leases*. We did not build in extra time relative to this implementation as we expect to work with the County and the consultant to ensure that adequate documentation will exist to test the calculations. We would expect to use Data Analytics to test the calculations rather than laborious detailed testing, although some of that will certainly be required.

As part of our audit plan, we affirm that partner-level members of the engagement team will be available and readily accessible to the County's Executive Management throughout the engagement.

ASSISTANCE FROM COUNTY PERSONNEL

We don't anticipate direct assistance from County personnel as to assisting in testwork, etc. We do expect assistance in the form of time spent explain processes and controls, obtaining permanent file information, preparing confirmations, obtaining supporting information for sample items selected, etc. Most of this will be detailed in "Permanent File Requests" and "Prepared by Client Requests" which we will provide to you as early as possible. We will also require assistance from your Technology staff in understanding technology contracts, access rights, business recovery, etc. In addition, we plan extensive use of Data Analytics, which as explained earlier, we will need assistance in obtaining access to data in your payroll and general ledgers as well as detailed receivable, vendor, journal entries subledgers and databases.

ANTICIPATED PROBLEMS AND SOLUTIONS

We don't anticipate any unusual problems in performing these audits. Changing audit firms can be challenging, but the key is to get an early start on the transition process. We are also very flexible in terms of our "Prepared by Client" list. You likely prepare much of this information (reconciliations, etc.) for your current auditor and we will make every attempt to use the format of what you currently prepare and not create unnecessary work, although to be fair, there are likely to be some additional items that we request.

Problems also arise from change, so when new GASB Standards are implemented, unexpected difficulties may arise. Usually these result when the new Standards require voluminous information that was previously not obtained (such as the lease accounting standard) or when the accounting standards result in impacts to the way you historically report results (such as the fiduciary standard resulting in items that were previously reported in fiduciary funds being required to be reported in governmental funds.) Again, the key is to get an early start on planning for implementation and to advise financial statement users of anticipated changes well in advance of the changes becoming effective.

SAMPLE MANAGEMENT LETTERS

As requested, three sample letters are provided at the end of this Appendix, redacted for the names of the clients and other sensitive information.

SAMPLE CAFRs

We are providing separately three sample CAFRs for which Marks Paneth is the auditor as follows:

Rockland County – Year ended December 31, 2017
New York City Water and Sewer System – Year ended June 30, 2018
New York City Employees' Retirement System – Year ended June 30, 2018

As these reports are voluminous we are providing only one hard copy for each, bound separately, as well as an electronic copy.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

PEER REVIEW AND OTHER MATTERS

Peer Review

Our Firm, like most firms doing attest (audits, etc.) work, participates in the AICPA's Peer Review Program which calls for firms to have an independent CPA firm (approved by the AICPA) conduct a review (under standards prescribed by the AICPA) of a firm's system of quality control relating to its accounting and auditing practice. This review is done every three years. Our latest Peer review letter is dated December 22, 2017 and is attached. It should be noted that this review is very comprehensive including adequacy of our education (CPE) policies (including testing of actual CPE earned) all the way up to detailed reviews (using sampling techniques) of a certain number of our reports and their underlying working papers to support our work and conclusions. The letter attached in Appendix B is the highest rating a firm can receive, showing no comments and, as indicated in the opinion paragraph, a "pass" rating.

Other Matters

- Marks Paneth is registered to do business as a CPA firm in the State of New York.
- This proposal is valid for 180 days.
- We have completed the Business History Form and the Consultant's Contractor's and Vendors Disclosure Form on the Nassau County Vendor Portal. No partner has a ten percent or greater ownership interest in the Firm. Accordingly, no Principal Questionnaires have been completed.
- We do not have any exceptions to the requirements of the RFP.
- We have no prior or current contracts with the County.
- We affirm that Marks Paneth (and it partners) is not operating under restrictions imposed by either regulatory agencies or professional societies. We also affirm that Marks Paneth (and its partners) has not been informed of any potential enforcement issues by such oversight agencies.
- Marks Paneth is in compliance with all regulations of the Equal Employment Opportunity Commission. Our compliance is actively managed by our Human Resources Department.
- We affirm that Marks Paneth is independent of the County and not operating under any conflict of interest associated with the County.
- The headquarters office of our firm (located in Manhattan) will be responsible for all services provided to the County. All of the members of the client service team identified in this proposal are located in this office, with the exception of Phil Marciano, who is based in Woodbury.
- Our four core principles are: quality, timeliness, depth of knowledge and ethics.
- Our firm has been very fortunate over the last 10 years in that we have reaped the benefit of a world that has embraced the spirit of Sarbanes-Oxley by considering rotating audit partners and/or firms. Specifically, we have increased our client base by roughly 10% annually as we become introduced to more organizations seeking quality firms during their bidding process. Conversely, we have lost very few clients over this time period, **despite a certain number of them going out to bid**. We attribute this high retention rate to our quality of service, constant fresh perspective and depth of partners. We are known in the industry as "straight shooters" who act professionally under all circumstances. We are always confident that client attrition should not be a concern to our clients. Reasons for attrition are the usual matters: fees of new bidders lower and/or the client was too small for us, new CFO had relationship with another firm and our longevity dictated a change, etc. We have no problem with you calling them.
- Our firm's staff turnover rate is below the industry average of 18%. Marks Paneth's is at about 13%. In the Nonprofit, Government & Healthcare Group, the turnover rate is even lower at about 7%. We attribute this low turnover to the growth in our practice group that has afforded career advancement opportunities to our staff as well as a strong belief in leadership mentoring our staff.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

SAMPLE

#1

[redacted]

MANAGEMENT LETTER RECOMMENDATIONS
RESULTING FROM THE DECEMBER 31, 2017 AUDIT

Included in Exhibit I are observations and recommendations that we noted during our audit of the [redacted] December 31, 2017 financial statements.

In addition, we considered the internal controls within the information technology infrastructure and collected and evaluated evidence of the [redacted] information systems, practices, and operations. The observations and recommendations related to information technology are located in Tab 4.

EXHIBIT I – CURRENT YEAR NEW OBSERVATIONS AND RECOMMENDATIONS

1. SEGRAGATION OF DUTIES THAT RELATES TO PAYROLL ACCRUALS AND PAYOUTS DURING TERMINATION OF EMPLOYEES

Observation: During the audit, we noted that currently the [redacted] payroll department is calculating the payroll accrual at year end and during payouts for terminated employees. We also noted that payroll department is able to manually adjust time and accruals when necessary.

Recommendation: In order to ensure that the employee accruals and employee payouts at termination are accurately calculated and applied, we recommend the [redacted] personnel department maintain and calculate all employee vacation accruals as well as payouts before submitting them to the payroll department for processing of year end accruals and payouts at termination. Segregation of duties will ensure that the proper amounts were accrued and paid to each applicable employee based on their contract terms and remaining time at termination and also there would be any occurrence of fraud or error due to personnel not being able to change days in the payroll system.

2. EMPLOYEE REIMBURSEMNTS

Observation: It was noted during our test work on vendor vs. payroll that 1259 employees receive reimbursements through vendor cash disbursement process instead of reimbursements through payroll.

Recommendation: As best practice, we recommend that the [redacted] should consider in reimbursing employee expenses through the payroll process rather than the regular cash disbursement process to eliminate any occurrences of fraud and/or error within the [redacted]

3. REVIEW AND UPDATE VENDOR LIST

Observation: As part of our audit procedures, we extracted data from the [redacted] accounts payable system and searched for multiple vendors with similar names and addresses. It was noted that there were 40 instances where vendors had been entered multiple times.

Recommendation: We recommend that the vendor listing be reviewed periodically to avoid errors and, if the vendors are no longer active, the status should be updated to inactive or the vendor should be deleted from the system.

4. TIMELY CLAIMING OF EXPENDITURES UNDER DOH GOVERNMENT CONTRACTS

Observation: During our audit of government grant revenue, we inquired and noted that there is no formal procedure in place to monitor completeness of all annual billings/claims for Department of Health ("DOH") as noted in the grant agreements, grant budgets and budget modifications.

Recommendation: We recommend the [redacted] document formal procedures to ensure that the program director of DOH monitor all claimable expenses for the year and ensure timely submission of these claimable expenses to maximize grant funding. Fiscal and DOH Program

Director should monitor spending to be in-line with the latest budget grant modification to prevent underutilization and proper recognition of government contract revenue and expenses.

5. COMMUNITY DEVELOPMENT FUND

Observation: In addition to the Section 108 loan issues identified in the prior year, we also noted that the community development department does not have a process to track their receivables for the various funding received (i.e. CDBG, HOME, HOPWA). It was also noted that the loan receipts for the debt service payments were applied to the principal instead of breaking out into the separate principal and interest portions.

Recommendation: We recommend that the department develop written policies and procedures to properly document the receivables outstanding by payee. We also recommend that the payments be applied to the appropriate accounts of principal and interest to appropriately track the balance outstanding at the fiscal year end.

** END OF CURRENT YEAR NEW OBSERVATIONS AND RECOMMENDATIONS **

EXHIBIT II – PRIOR YEAR RECOMMENDATION THAT REQUIRES FURTHER ACTION

6. FORMALIZE PROCEDURES FOR CAPITAL ASSETS

Observation: During the audit, we noted that the [redacted] currently does not have a formal document for its fixed assets policies and procedures.

Recommendation: We recommend the [redacted] document formal policies and procedures over capital assets so that all departments of the [redacted] adhere to a uniform process. Such policies and procedures should include the following:

- A formal capitalization policy that includes documentation of the review and approval process for capital asset additions and recording in the [redacted] capital asset records.
- Procedures for determining when construction projects are deemed to be complete and the transfer of costs from construction-in-progress to capital assets. Transfers from construction-in-progress may occur before projects are formally closed in the Legislature, due to assets being substantially in use. Such transfers should be reviewed and there should be formal documentation in place.
- Policies relating to the review and approval of deletions and retirements of capital assets. All deletions and retirements should be approved and there should be documentation maintained by the [redacted] showing the approval of the deletion.
- A policy related to the identification and tracking of capital assets that are not currently being used in operations or are being held for sale. It is recommended that the purchasing department periodically compile a list of capital assets held for disposal and that the [redacted] finance department maintain a register of assets held for disposal that is routinely updated during the year for sales or disposals of such assets.

Management's 2016 Response: We will formalize a policy for fixed assets.

2017 Status: Observation still exists.

7. JOURNAL ENTRIES

Observation: It was noted during our testing of the journal entries that the [redacted] does not have a formal policy for the review and approval of the journal entries that are posted to the accounting system.

Recommendation: We recommend that the [redacted] implement a formal policy for the independent review and approval of journal entries posted to the system by all employees.

Management's 2016 Response: The [redacted] will implement a formal policy for independent review of all non-recurring journal entries.

2017 Status: Observation still exists.

Management's 2017 Response: There is a process which all journals are reviewed for accuracy and timeliness by the management of the Department of Finance. All journals must explicitly match the combo edit rules before posting to the General Ledger.

Management has also designed a system where any journals that fail to meet the necessary combo edits are immediately placed on hold and management is notified electronically. The journals are then analyzed to ensure proper funding and accuracy.

8. DISPOSITION OF LONG OUTSTANDING CHECKS

Observation: The [redacted] does not have a formal policy related to the disposition of long outstanding checks. It is our understanding that on an annual basis checks that are outstanding for greater than one year are reclassified to a liability account and such checks are reissued as necessary.

Recommendation: New York State's Abandoned Property Law (the "Law") requires organizations to review their records annually and transfer accounts that have reached specified dormancy thresholds to the Office of the New York State Comptroller Office of Unclaimed Funds (the "Comptroller"), who serves as custodian of the funds until the rightful owners claim them. We recommend the [redacted] to implement controls to ensure annual review of the accounts are performed and funds be transferred to the Comptroller in accordance with the Law.

Management's 2016 Response: This procedure was implemented in 2017.

2017 Status: Observation still exists.

Management's 2017 Response: After review of the NYS Comptroller's opinion the [redacted] is not required to escheat vendor checks.

9. MAINTAINING PROPER SUPPORT FOR GOVERNMENT GRANTS

Observation: Based on our audit testing we found that controls over grants of federal and state funds should be improved. Although a system is set up to account for expenses by various grants, this information is not reconciled to the overall trial balance and does not reflect an accurate accounting of the grant expenses. The accounting system in place made it difficult to determine the funds received and expended for each individual grant.

Recommendation: We suggest that the [redacted] structure a better system, capable of properly accounting for the transactions and restrictions relative to these grants as well as maintaining more accurate and complete documentation for all grant revenue and expenses. Internal control over revenue, assets or liabilities for unearned revenues generated from a government contract requires the timely reconciliation of amounts claimed/billed under the contract to the:

- Expenditures recorded in the general ledger for the contract;
- Assets and revenues (or unearned revenues) recorded in the general ledger; and
- Underlying contractual provisions governing the financial aspects of the contract.

Establishing a better accounting system will also facilitate the reporting requirements for grants and greatly improve internal control.

Management's 2016 Response: See response to #8A.

2017 Status: Observation still exists.

Management's 2017 Response: No update, same as prior year response to #8A.

10. SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND MONITORING OF FEDERAL AWARDS

A. PREPARATION AND REVIEW OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Observation: The [redacted] is required to track all federal awards. While we were provided with a schedule of expenditures of federal awards ("SEFA") during our audit fieldwork, the SEFA was revised multiple times, as federal award information and related expenditures of federal awards to be reported on the SEFA were confirmed with various departments. In addition, amounts passed through to subrecipients are required to be reported on the SEFA when the disbursement is made to the subrecipient. In prior years, such amounts were reported on the SEFA on an accrual basis therefore the SEFA had to be revised to correctly report such amounts in the current year. Finally, there was no documented review of the SEFA by someone other than the preparer.

Recommendation: We recommend that the [redacted] applies appropriate procedures when preparing and reviewing the SEFA to ensure the information reported on the SEFA is accurate. Such procedures should include the following:

- For all new government grants, the [redacted] should confirm with the governmental funding source whether the grant is federally funded and the federal funding percentage. In addition, the Catalog of Federal Domestic Assistance ("CFDA") numbers should be obtained as soon as available after contract execution.

- As the CFDA numbers and federal award percentages used to prepare the SEFA may vary from year to year, the [redacted] should establish a procedure to send annual confirmations to its governmental funding sources to confirm the CFDA numbers and federal percentages.

- The documentation associated with the SEFA should include evidence that federal program rules and regulations have been obtained from the U.S. Office of Management and Budget Compliance Supplement, the CFDA website and the contract or grant agreement. For each federal award, the [redacted] should determine those federal compliance requirements that are applicable and such compliance requirements should be circulated to program staff.

- In order to more clearly reflect activity on a grant-by-grant basis, we suggest that the [redacted] maintain separate cost centers for each federal funding source. This practice will also facilitate the reporting requirements for grants and contracts as well.

- The SEFA needs to be reviewed and approved by someone other than the preparer and such review and approval process should be formally documented.

Management's 2016 Response: Each [redacted] Department has a fiduciary responsibility for grant and non-grant expenses and revenue. The Department of Finance will establish additional procedures when preparing and reviewing the SEFA. The [redacted] currently maintains separate cost centers for each federal funding source on a grant-by grant basis. Each grant has its own unique department number. The expense and revenue for these grants is self-contained within its own grant department.

Per the recommendations of Marks Paneth LLP, the additional procedures will include the following:

- For all new governmental grants, the program staff of the respective grant departments will confirm the funding source, and federal funding percentage if applicable and obtain the necessary Catalog of Federal Domestic Assistance "CFDA" numbers as soon as available after contract execution.

- For each federal award, the respective award department will be responsible in determining the federal compliance requirements that are applicable and circulate them to program staff.

- The program staff of the respective grant departments shall establish a procedure to send annual confirmations to its governmental funding sources to confirm the CFDA numbers and federal percentages.

- The SEFA will be reviewed and approved by someone other than the preparer and such review and approval process will be formally documented.

B. ESTABLISH PROCEDURES FOR SUBRECIPIENT MONITORING

Observation: On its current year SEFA, the [redacted] reported approximately $4.2 million of federal awards that were passed through to subrecipients. However, the [redacted] did not have any formal procedures to document the monitoring of such subrecipients.

Recommendation: For federal awards passed through to subrecipients, the [redacted] should establish procedures to ensure compliance with Subpart D of the Uniform Guidance as it relates to monitoring of the subrecipients. Specifically, the [redacted] would be required to do the following for any pass-through awards to subrecipients.

- Provide specified information and include specific provisions in all subawards.

- Evaluate each subrecipient's risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring.

- Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes. At a minimum, monitoring procedures must include (A) reviewing subrecipient financial and performance reports, (B) following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the subrecipient that are detected through audits, on-site reviews, and other means, and (C) issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient.

- Depending upon the pass-through entity's assessment of the subrecipient's risk of noncompliance, consider using other monitoring tools such as providing training and technical assistance, performing on-site reviews and arranging for agreed-upon procedures engagements on the subrecipients' compliance with requirements pertaining to allowable services, allowable costs, eligibility and reporting.

- Pass-through entities are also required to verify that subrecipients that are expected to have federal awards expended equal to or greater than $750,000 have an audit in accordance with Subpart F of the Uniform Guidance.

Management's 2016 Response: It is the responsibility of the program staff of the respective [redacted] flow through award/grant departments to monitor subrecipients, and each department maintains its own procedures. To centralize policies and procedures at the [redacted]-wide level to ensure that the departments are adequately monitoring subrecipients, each FTE department will

report annually, as formal documentation, to the Department of Finance outlining their procedures instituted to monitor awards to subrecipients and if there were any deficiencies discovered. The Department of Finance will make recommendations as necessary to centralize policies and procedures uniformly on a [redacted] wide level in accordance with the recommendations of Marks Paneth LLP.

2017 Status: Observation still exists.

Management's 2017 Response: No update, same as prior year response.

11. SECTION 108 COMMUNITY DEVELOPMENT LOANS

Observation: The U.S. Office of Housing and Urban Development ("HUD") Section 108 Loan Guarantee Program ("Section 108") offers state and local governments the ability to transform a small portion of their Community Development Block Grant ("CDBG") funds into federally guaranteed loans large enough to pursue physical and economic revitalization projects capable of revitalizing entire neighborhoods. Under the Section 108 program, the [redacted] established two programs, one for micro-loans of up to $50,000 and a second program for loans from $50,000 to $2,000,000. While we understand there were no program activities (program funds disbursed, or funds received from HUD) during 2016, we were made aware by the County of certain discrepancies within the Section 108 program. Such discrepancies included inadequate tracking of loan disbursements and payments received from borrowers and interest due from borrowers calculated on a different basis from HUD guidelines by program staff in prior years. In addition, there was inadequate monitoring of past due loans or loans in default, as well as an overall lack of documentation maintained by program staff to substantiate compliance with the eligibility and other ongoing compliance requirements for the program established by HUD.

Recommendation: We understand that the [redacted] has established certain procedures to improve the monitoring of the Section 108 program. In order to ensure accurate account balances in the general ledger, we suggest the [redacted] record all the activity within the loan fund each month. This practice will ensure a better review and reconciliation process over the outstanding loan balances and thereby safeguard [redacted] assets.

In addition, it is essential that program staff involved with the management of such federally funded projects receive adequate training in the processes and procedures of their day to day work. Such training should include guidance in post award policies, procedures and processes for monitoring grants and contracts in compliance with federal, state and [redacted] policies and procedures.

Management's 2016 Response: Although there were no program activities (program funds disbursed, or funds received from HUD) during 2016, the Department of Community Development will become more actively involved and provide review and reconciliation process over the outstanding loan balances, in compliance with HUD, through proper training of staff and re- assignment of duties to appropriate level staff. The Department Community Development will establish procedures for reconciling future loans monthly by recording all loan activity for each month; including but not limited to monitoring of past due loans or loans in default and maintaining appropriate documentation in accordance with compliance requirements for the program established by HUD.

2017 Status: Observation still exists.

Management's 2017 Response: No update, same as prior year response.

END

#2

[redacted]

MANAGEMENT LETTER RECOMMENDATIONS
RESULTING FROM THE JUNE 30, 2017 AUDIT

SCHEDULE 1 – FINANCIAL STATEMENT AUDIT OBSERVATIONS AND RECOMMENDATIONS

OVERVIEW

Included in Exhibit I is a new observation and recommendation that we noted during our audit of the Authority's June 30, 2017 financial statements

In addition, we considered the internal controls within the information technology infrastructure and collected and evaluated evidence of the Authority's information systems, practices, and operations. The observations and recommendations related to information technology are located in Schedule II.

EXHIBIT I – CURRENT YEAR NEW OBSERVATION AND RECOMMENDATION

1. REVIEW AND APPROVAL OF CREDIT CARD TRANSACTIONS

Observation: During our testing of the December 2016 American Express credit card expenses, we noted the President's credit card charges were approved by the Secretary to the President.

Recommendation: We recommend as best practice to have the Authority's Audit Advisory Committee to designate a person to perform periodic review.

Management's Response: Management agrees with this recommendation. The Authority will request the Audit Advisory Committee to designate an individual to perform a periodic review of the President's credit card statement.

** END OF CURRENT YEAR NEW OBSERVATION AND RECOMMENDATION **

Exhibit II – PRIOR YEAR RECOMMENDATIONS REQUIRING FURTHER ATTENSION

2. LONG OUTSTANDING RETAINAGE PAYABLE (Prior Year Observation #2)

2015 Observation: During our audit of the retainage payable account, which reflects payments withheld from contractors until certain contract completion criteria have been met, we noted certain outstanding retainage payable that had been withheld dating back as far as 1990. Total retainage payable older than 10 years amounted to approximate[redacted]as of June 30, 2015.

2015 Recommendation: We recommend the Authority review the retainage payable account at least annually to determine the resolution of older retainage payable balances and to ensure that it is complying with any applicable escheat requirements.

Prior Year Management's Response: Management agrees with this recommendation. As part of the financial system upgrade currently underway, the Authority will review and investigate each aged balance within the retainage payable account. Based on the results of the investigation, the Authority will determine the necessary actions to take for the specific identified payable. The project is due to be completed by fiscal year end 2016. Subsequently, the Authority will design a process to monitor the retainage payable account annually

2016 Update: This process is still being implemented by the Authority.

2016 Management's Response: The Authority has reviewed the aged balances within the retainage payable account and has identified action steps to be taken to address these aged balances. Based on the action steps taken, the Authority has written off approximately[redacted] of aged balances. The remainder of the aged balance pertain to contracts that may still have an active status therefore requiring further research, anticipated to be completed during fiscal year 2017. Management is working on designing a process to monitor retainage payable.

2017 Update: This process is still being implemented by the Authority.

2017 Management's Response: In fiscal year 2017, [redacted]ompleted its analysis of the open retainage payable older than 10 years as of June 30, 2015. Based on analysis performed, the Authority has developed an annual review process which takes into consideration status of the project and transaction history in the assessment of the retainage payable. The process will be implemented during fiscal year 2018 to review current outstanding retainage payable balances.

3. ANALYSIS OF CONSTRUCTION IN PROGRESS (Prior Year Observation #3)

2015 Observation: During our audit of construction in progress, we noted construction in progress and completed contracts are tracked as cumulative, multi-year balances on the general ledger, which are then netted to arrive at the construction in progress amount recorded as an asset at June 30th. Accordingly, the Authority was unable to readily provide a report of construction costs that comprise the open construction in progress balance at June 30th and identify those costs with individual projects While we obtained an analysis showing that the majority (approximately 98%) of the beginning construction in progress balance as of June 30, 2014 related to projects that were completed and transferred to the Department of Education during fiscal year 2015, without a detailed analysis of the remaining construction in progress balance, there is a risk that there are amounts reflected in construction in progress that should also have been transferred to the Department of Education as part of a completed project.

2015 Recommendation: We recommend the Authority annually prepare a detailed report of construction in progress as of June 30th on a project by project basis and review that report to ensure that there are no construction in progress costs that relate to project costs that should have been transferred to the[redacted]

2015 Management's Response: Management agrees with this recommendation. The Authority has a process which we undertake annually to track and generate a report, detailing by building ID, all projects completed for the current fiscal year to be transferred [redacted] cumulative report of all open projects is currently not available. The Authority is creating a program to generate this report for audit purposes for fiscal year 2016. A process will be implemented, annually, to review the report to validate that construction in progress relates to projects that are actively being constructed.

2016 Update: This process is still being implemented by the Authority.

2016 Management's Response: The Authority has generated a preliminary report of open construction in progress items not transferred The Authority is currently vetting this report in comparison to the financial ledger which historically has been a net number. This is anticipated to be completed during fiscal year 2017.

2017 Update: This process is still being implemented by the Authority.

2017 Management's Response: The Authority has instituted reconciliation process for current and future year construction in progress activities to be performed annually. The Authority continues to review the historical open construction in progress report to ensure complete and accurate data within the report. Reconciliation of the historical report to the ledger continues to be ongoing due to volume of data and information under review. This analysis is anticipated to be completed during fiscal year 2018.

** END OF PRIOR YEAR AUDIT RECOMMENDATIONS REQUIRING FURTHER ACTION **

EXHIBIT III – PRIOR YEAR AUDIT RECOMMENDATION THAT DOES NOT REQUIRE FURTHER ACTION

4. LACK OF AUDIT COMMITTEE OVERSIGHT (Prior Year Observation #1)

** END OF AUDIT RECOMMENDATIONS **

SCHEDULE II – INFORMATION TECHNOLOGY OBSERVATIONS AND RECOMMENDATIONS

OVERVIEW

On September 15, 2017, Marks Paneth LLP's Tailored Technologies met with the following individuals:

1. [redacted] Director of IT Operations and Infrastructure
2. [redacted] Chief Information Officer

Our examination was performed in conjunction with the [redacted] financial statement audit for the year ended June 30, 2017. We considered the internal controls within the Information Technology (IT) infrastructure, and collected and evaluated evidence of [redacted] formation systems, practices, and operations in order to 1) assist the Marks Paneth LLP audit team to gain reliance on the computer controls for an effective and efficient audit process through the validation that information systems are safeguarding assets and maintaining data integrity; and 2) provide recommendations as to whether the use of automation is being optimally utilized and operating effectively and efficiently to contribute to [redacted] als and objectives

Currently, [redacted] as 376 servers running Microsoft Windows Server 2003, 2008, 2008 R2, 2012, 2016, Solaris 11, and VMware ESX 5.5/6 [redacted] ses:

1. Oracle's E-Business Suite (EBS) Financials version 12.2 as their accounting software
2. Workday's online system for HR information management
3. E-Pay's online system to process payroll
4. Oracle's Primavera Contract Management (CM13) for construction management tracking
5. Frontline Data Services co-location facility i[redacted] to host disaster recovery systems
6. Corus Group LLC to provide disaster recovery support services

The following observations and recommendations are focused on:

1. Cyber Insurance
2. Laptop and Portable Device Security
3. IT Rights to Financial and Operational Systems
4. Access Account Auditing
5. Business Continuity and Disaster Recovery (BCDR) Planning

CYBERSECURITY

We also considered [redacted] cybersecurity protections and its ability to detect and prevent unauthorized internal and external access to [redacted] network. We looked at the policies and procedures in place to ensure secure processes are maintained, and [redacted] staff is informed of current, secure practices It would be impractical as part of this IT assessment process to provide a full cybersecurity review Cybersecurity protections a[redacted]nclude:

1. Formal procedures for the creation, modification, and termination of network and application access accounts
2. IT security policies and procedures addressing use of passwords, computers, and network resources including remote access to the network
3. Data security policies addressing information privacy and security, data integrity and encryption, and information disposal
4. Data retention policies and schedules including documentation of data backup procedures which support the data retention policy
5. A combination of Checkpoint and Cisco firewall device
6. Ironport's cloud service is used to filter spam
7. Symantec's Endpoint Protection is used to defend against malware attacks on servers and workstations
8. FireEye intrusion detection and prevention appliances monitor internal and external network connections
9. Mobile device protection is provided by VMware's AirWatch mobile device management system, which includes the ability to delete ("wipe") data on the mobile devices issued by [redacted] does not allow employees to use their own personal devices to connect t[redacted] email services and network/other information assets

EXHIBIT I – CURRENT YEAR NEW IT OBSERVATION AND RECOMMENDATION

1. CYBER INSURANCE

Observation: We were informed tha[redacted]s not purchased cyber insurance. Cyber insurance is designed to mitigate losses from a variety of cyber incidents, including data breaches, business interruptions, and network damage. For further information regarding cyber insurance and its benefits, a good overview is provided by the U.S. Department of Homeland Security (DHS) at the following link:
(https://www.dhs.gov/cybersecurity-insurance)

Recommendation: Management should consider creating a risk profile in order to determine [redacted]eed for cyber insurance. Management should consider working with their insurance provider to provide an analysis of risk vs cost. Cyber risk refers to *any risks that emanate from the use of electronic data and its transmission, including technology tools such as the internet and telecommunications networks. It also encompasses physical damage that can be caused by cyber-attacks, fraud committed by misuse of data, any liability arising from data storage and the availability, integrity and confidentiality of electronic information – be it related to individuals, companies or governments*[1].

The benefits of cyber insurance include, but are not limited to, the following:

1. Insurance places a dollar value on an organization's cyber risk.
2. The underwriting process can help organizations identify cybersecurity gaps and opportunities for improvement.
3. Many cyber insurance policies bring supplemental value through the inclusion of risk mitigation tools as well as significant incident response assistance following a cyber incident

Cyber insurance providers include, but are not limited to, the following:

1. American International Group (AIG)
   (http://www.aig.com/business/insurance/cyber-insurance)
2. Chubb Limited
   (https://www2.chubb.com/us-en/business-insurance/privacy-network-security.aspx)
3. XL Group Ltd.
   (http://xlcatlin.com/insurance/insurance-coverage/professional-insurance/cyber-and-technology)

Management's Response: Management agrees with this recommendation and will work with the [redacted]nsurance broker to evaluate the need for cyber insurance coverage.

** END OF CURRENT YEAR NEW IT OBSERVATION AND RECOMMENDATION **

[1] American Banker's Associate (ABA):
(http://www.aba.com/Tools/Function/Documents/2016Cyber-Insurance-Buying-Guide_FINAL.pdf)

EXHIBIT II – PRIOR YEAR IT RECOMMENDATIONS REQUIRING FURTHER ATTENTION

2. LAPTOP AND PORTABLE DEVICE SECURITY (Prior Year IT Observation #1)

2016 Observation: We were informed [redacted] does not have written policies or procedures on the protection of [redacted] data on portable computers and storage devices. The only security installed on the [redacted] laptops is the standard Windows network login and password. If one of these laptops were lost or stolen, there is the potential risk the hard drive could be removed from the laptop and connected to another computer, allowing full access to potentially confidential or sensitive information. We were also informed portable USB drives are used by the staff and the data on the drives is not protected. We understand [redacted] will be upgrading the laptop operating system to Microsoft Windows 10 at which time laptop hard drives will be protected using the BitLocker encryption capability included with Windows 10.

2016 Recommendation: Management should consider creating a written portable computing acceptable use policy including the use of laptops, USB drives, and smart phones. At a minimum, the policy should include requirements to encrypt all [redacted] data stored on portable computing devices. Management should consider requiring that only portable storage devices issued by the IT Department are to be used to store [redacted] data.

Pending upgrades to Microsoft Windows 10, management should consider implementing data encryption software on any laptop computers and portable USB drives which might contain confidential or sensitive operational or financial information. Inexpensive data encryption software includes, but is not limited to.

- Symantec's Pretty Good Privacy (PGP) (http://www.symantec.com/business/whole-disk-encryption)
- Check Point Full Disk Encryption (http://www.checkpoint.com/products/full-disk-encryption/index.html)
- Kaspersky's Endpoint Security Advanced (http://usa.kaspersky.com/business-security/endpoint-advanced)

2017 Status: We were informed that [redacted] is in the process of implementing an acceptable use policy for the utilization of portable computing equipment and is slated to do so by the end of 2017.

We were also informed that [redacted] has selected Microsoft's BitLocker encryption software to encrypt all of the organization's laptops. All new [redacted] issued laptops are issued with BitLocker. [redacted] is currently working to install BitLocker on all existing/previously issued [redacted] laptops. [redacted] estimates that it has installed BitLocker on 20% of the organization's total laptops and that it will take another 6-9 months to install BitLocker on the rest of [redacted] laptops. We continue to recommend that management allocate the resources necessary to ensure that BitLocker encryption software is installed on all of [redacted] portable computing devices.

2017 Management's Response: [redacted] IT has accelerated the deployment of Microsoft Windows 10 laptops with BitLocker encryption enabled and is expected to complete deployment by the end of February 2018

3. IT RIGHTS TO FINANCIAL AND OPERATIONAL SYSTEMS (Prior Year IT Observation #2)

2015 Observation: Members of the [redacted] staff have administrative access to financial and critical operational applications. Within the Information Technology department, the Financial & Core Systems and the Construction, Administration & Legal Systems groups are tasked with ongoing system development and support, including the upgrade of applications. The Operations & Infrastructure group is tasked with managing all user accounts within the Oracle E-Business Suite Financials and Oracle Primavera Contract Management systems and the upgrades and maintenance to the hardware systems running the applications.

While best practices dictate removing IT staff's full administrative access to financial and critical operational systems, we understand [redacted] operational efficiencies require continual administrative access for IT staff [redacted] id provide us documentation detailing the authorization process for creating access accounts and procedures to set up, modify, or terminate accounts. However, the concern remains that IT staff has full access to sensitive and confidential information without full IT department compensating controls in place

2015 Recommendation: Management should consider creating additional formal policies and implementing procedures to provide greater oversight of IT staff access to financial and critical operational applications to include:

1. The Chief Technology Officer or designated senior staff member should review access logs quarterly for each system where IT has administrative access The review should focus on access events for IT staff with administrative privileges to identify unusual or anomalous activity such as:
   a. Access during non-business hours
   b. Unusual patterns of access activity
   c. Access to perform activities outside the normal scope of the user's duties
2. The Chief Technology Officer or designated senior staff member should review a representative sampling of user network and Oracle accounts to ensure the SCA procedures have been followed. The representative sample should include high risk accounts such as new accounts, transferred accounts, terminated accounts, and accounts with high levels of access.

2017 Status: We were informed that [redacted] mplemented Oracle's [redacted] lication with the additional Management Pack Module which allows for privileged access account management and provides access oversight capabilities. However, after installing EBS version 12 2, [redacted] determined that the access account management features provided by the Management Pack Module weren't robust enough to meet the needs of the organization. As a result [redacted] en began evaluating alternative tools, identifying Oracle's GRC tool.

Through discussions with Oracle representatives [redacted] as informed that the latest version of Oracle's GRC application would be able to provide the access account management and oversight capabilities [redacted] desired [redacted] was also informed, however, that Oracle had ceased offering local installations of the GRC application, only offering its cloud-based version. Thus, in order to utilize the latest version of the GRC cloud-based application [redacted] s informed that it would have to also move all of its accounting and financial systems to the cloud as well. As [redacted] esires to keep all of the organization's data hosted locally and not in the cloud [redacted] etermined that the GRC application was not a viable solution.

We continue to recommend that management allocates the resources necessary to identify an alternative solution to meet the privilege access account management and oversight needs of the organization. While [redacted] rches for an alternative solution, for the time being, we also recommend that management allocate the resources necessary to implement additional, manual, compensating controls to provide for oversight of all IT staff access t [redacted] inancial and critical operational applications.

2017 Management's Response: Management agrees with this recommendation and will establish a quarterly manual access process and procedure starting on January 2018 while continuing to identify software solutions that can satisfy this recommendation.

4. **ACCESS ACCOUNT AUDITING (Prior Year IT Observation #3)**

2015 Observation: We were provided documentation of [redacted]rmal policies and procedures which require an annual audit of the access accounts to the network and financial and critical operational applications. The concern is an annual review does not provide sufficient oversight of user access accounts and permissions associated with the accounts to mitigate the risk of unapproved access.

In additio[redacted]ormal policies and procedures for the onboarding and separation of staff. While the procedures require a business process owner, such as the Comptroller or designate for Oracle's E-Business Suite Financials, to identify the permissions to be granted to a new account, the procedures do not require the business process owner to approve the permissions assigned to a new account after it has been created by IT.

2015 Recommendation: Management should consider increasing the internal auditing of network and application access accounts to at least once every quarter. In addition, we recommend expanding the onboarding and separation process to include final approval by the business process owner for accounts created or terminated within an application.

2017 Status: We were informed that there has been no change in the status of this comment We continue to recommend that management consider performing quarterly access account audits and recertify the respective access permissions of a representative sampling of network and application accounts. The representative sampling should include high-risk accounts such as new accounts, transferred accounts, terminated accounts, and accounts with high levels of access. We also recommend that management consider implementing additional oversight processes to ensure that all business process owners participate in the periodically scheduled access account audit and permission recertification processes, thus helping to ensure compliance throughout the organization.

2017 Management's Response: In past annual audits performed [redacted] found less than one percent (1%) of the access accounts that were out of compliance. As such, management believes the access review audit, performed on an annual basis, is sufficient.

5. **BUSINESS CONTINUITY AND DISASTER RECOVERY (BCDR) PLANNING (Prior Year IT Observation #5)**

2015 Observation: We were provided with a copy of the [redacted] Emergency Management Plan and the renewal agreement with [redacted] provider of business continuity services for [redacted] Further, we were informed SCA [redacted]al disaster recovery test at the [redacted]te. We understand the deployment of the disaster recovery site is a work in progress, however, the documentation we were provided does not include detailed action plans documenting the disaster recovery procedures. In addition, while the functionality exists for staff to connect to the disaster recover site, we were informed instructions for staff detailing how to connect to the disaster recovery servers have not been created.

2015 Recommendation: Management should consider creating formal disaster recovery action plans for the activation of the disaster recovery site at [redacted] We recommend drafting the procedures to be used by people who are technically proficient but who may not have direct knowledge abou[redacted] operations, networks, and infrastructure. Include detailed instructions showing staff how to connect to the disaster recovery servers from workstations a[redacted]ces and from remote locations, such as from a home computer.

2017 Status: We were informed that has completed its disaster recovery testing processes at the organization's designated warm site. We continue to recommend that management allocate the resources necessary to write a comprehensive BCDR plan so as to ensure nancial and critical operational processes can be recovered as quickly as possible in the event of a severe business interruption.

2017 Management's Response: Management agrees with this recommendation as per the internal audit. Administration Department has initiated new plans and efforts to support the creation of the new BCDR plan and address any outdated information and procedures.

EXHIBIT III – PRIOR YEAR IT RECOMMENDATION THAT APPEARS NOT TO REQUIRE FURTHER ACTION

6. IT ADMINISTRATIVE PASSWORD MANAGEMENT (Prior Year IT Observation #4)

END OF ALL RECOMMENDATIONS

[redacted]

#3

MANAGEMENT LETTER RECOMMENDATIONS
RESULTING FROM THE JUNE 30, 2018 AUDIT

The following observations and recommendations are focused on:

1. Outdated Server Operating System
2. Account Review and Recertification
3. Application Administrator Password Management
4. Network Administrator Password Management
5. Business Continuity and Disaster Recovery Planning

CYBERSECURITY

We also considered the [redacted] cybersecurity protections and its ability to detect and prevent unauthorized internal and external access to the [redacted] network. We looked at the policies and procedures in place to ensure secure processes are maintained, and [redacted] staff is informed of current, secure practices. It would be impractical as part of this IT assessment process to provide a full cybersecurity review. Cybersecurity protections at the [redacted] include:

	2018 Status	2017 Status
1. A Business Continuity and Disaster Recovery Plan is in place.	Needs improvement	Needs improvement
2. IT is evaluated regularly for risks and any identified risks are appropriately addressed	Meets requirements	Meets requirements
3. Controls over the perimeter and network security are in place. Such controls may include firewalls, routers, terminal service devices, wireless security, intrusion detection, and vulnerability assessments where appropriate.	Meets requirements	Meets requirements
4. Controls over the [redacted] Meter Reading system, such as data encryption and data transmission protections	Meets requirements	Meets requirements
5. Anti-malware systems to protect against malicious software are deployed and actively updated on all servers, workstations, and computing devices.	Meets requirements	Meets requirements
6. Spam filtering is deployed and actively updated to block unwanted commercial emails and malicious attachments	Meets requirements	Meets requirements
7. A backup and data retention policy/schedule exists; application data and file server backups are performed to minimize the risk of lost or corrupted data; backup tapes or other media are secure (accessible only by authorized personnel); and a copy of backed up data is stored in a secure off-site location	Meets requirements	Meets requirements
8. Formal test restores of backed up data -- files and databases -- is performed periodically.	Meets requirements	Meets requirements
9. A formal password policy is distributed to all staff and procedures exist and are followed to maintain the effectiveness of authentication and access mechanisms (e.g., password length, password history, password expiration, and lockout for failed attempts).	Meets requirements	Meets requirements
10. Procedures exist and are followed to ensure timely action relating to requesting, establishing, issuing, suspending, modifying, and closing user accounts, including appropriate authorization; and user access rights are removed or suspended in a timely manner when employees are terminated	Meets requirements	Meets requirements

11. User access rights (network, application, and database) are granted on a need-to-know, need-to-do basis that considers appropriate segregation of duties and controls are in place to ensure that all users are identified uniquely	Meets requirements	Meets requirements
12. Network access accounts are periodically reviewed for access rights and permissions by non-IT management	Needs improvement	Needs improvement
13. Application data owners perform a periodic review of user access rights and permissions for all in-scope applications.	Meets requirements	Meets requirements
14. Internet content filtering is deployed either as an additional firewall module or dedicated appliance/service	Meets requirements	Meets requirements
15. Penetration testing is performed by an independent third party to analyze risks from outsiders accessing the network (external testing) and the security configurations on the network (internal testing)	Meets requirements	Meets requirements
16. Formal remote access policies and procedures for staff and third-parties are in place and enforced	Meets requirements	Meets requirements
17. BYOD protection is provided by a mobile device management platform, which includes the ability to delete ("wipe") data on the mobile devices.	Meets requirements	Meets requirements
18. Current PCI compliance certification has been obtained by the organization and or external vendors as required	Not applicable	Not applicable

EXHIBIT I – PRIOR YEAR OBSERVATIONS REQUIRING FURTHER ATTENTION

1. Outdated Server Operating System (Prior Year Observation #2)

Observation (FY 2017): We were informed tha[redacted]has two (2) servers running the Windows 2000 operating system and 115 servers running Windows Server 2003 operating system. All support from Microsoft for Windows 2000 and Windows Server 2003 ended entirely on July 13, 2010, and July 14, 2015, respectively

Initial Recommendation: Management should consider allocating the necessary resources to ensure that all of the servers provided to the[redacted]by the[redacted]are running an operating system which is covered by Microsoft Mainstream Support. The continued operation of unsupported operating systems poses a serious cybersecurity risk to the organization. For example, Microsoft has issued security warnings about continuing to run Windows Server 2003 after July 2015, releasing this statement: "*We have found in our research that the effectiveness of antimalware solutions on out-of-support operating systems is limited. Given the fast pace of technology, it has become increasingly important that customers use modern software and hardware that is designed to help protect PCs and servers against today's threat landscape.*"
(https://blogs.technet.microsoft.com/enterprisemobility/2015/01/23/system-center-endpoint-protection-support-for-windows-server-2003/)

FY 2018 Status: We were informed that th[redacted]still in the process of upgrading all the 117 outdated servers running either the Windows 2000 or the Windows Server 2003 to versions of Microsoft server which are actively supported by the software manufacturer, as well as migrating some of activities/functions currently performed by these servers to Microsoft's SaaS-based (Software as a Service) Office 365 services. We continue to recommend that management consider allocating the resources necessary to ensure that all of the organization's servers to running operating systems which are covered by Microsoft Mainstream Support.

Management's FY 2018 Response: We agree and will continue the decommissioning of Windows 2000 and Windows 2003 servers.

2. **Account Review and Recertification (Prior Year Observation #4)**

Observation (FY 2016): We were informed [redacted] OIT performs a formal review of the active and inactive Customer Information System ("CIS") access accounts and also recertifies the permissions associated with the active accounts. [redacted] OIT performs an informal review of active and inactive network access accounts; however, it does not recertify permissions associated with the active network accounts.

Initial Recommendation: [redacted] OIT should consider creating written policies and implementing procedures for the internal review and recertification of network access accounts which should include, at a minimum:

Network accounts: A process owner other than IT should be identified to manage the audit of network access accounts. We suggest the network account review and recertification be performed quarterly and include, at a minimum:

1. A review of active network accounts against the list of staff, temps, contractors, and consultants who have been approved for access; disable or purge all accounts that should not have access
2. A recertification of the permissions assigned to all active accounts, making sure that all accounts have the proper and appropriate privileges (e.g. read/write permissions)
3. A review of the security and or access change logs for [redacted] OIT systems to determine whether any temporary or "ghost" accounts have been created since the previous audit and identify unusual or anomalous activity such as:
    a. Access during non-business hours
    b. Unusual patterns of access activity
    c. Access to perform activities outside the normal scope of the user's duties

FY 2018 Status: We were informed that the [redacted] is in the process of writing policies and implementing procedures mandating that network access accounts are audited on a scheduled, periodic basis. We continue to recommend that management allocates the resources necessary to write policies and implement procedures governing the internal review and recertification of network access accounts.

Management's FY 2018 Response: We agree and will develop policies and implement procedures to govern the internal review and recertification of network access accounts.

3. **Application Administrator Password Management (Prior Year Observation #5)**

Observation (FY 2016): We were informed that Administrative access to the CIS is divided into five "sub-master" accounts with access to specific sections of the system, such as account management and database access; a master administrative account does not exist. While we understand that segregating duties can improve security, our concern is an emergency, full access to CIS is not available. We were also informed [redacted] OIT does not have formal written documentation detailing the functional scope of the five sections and who has access to each section. In addition, [redacted] OIT does not have written policies and procedures for the recording and storage of Administrator passwords for CIS and other financial and operational applications in a centralized, encrypted storage area.

Initial Recommendation: [redacted] OIT should consider creating written policies and implementing procedures to maintain full documentation of all Administrator passwords including storage of the passwords. The procedure should address:

1. Creating detailed documentation of the functional scope of the five sections of CIS and who has administrative access to each section
2. Creating a master account to CIS which has administrative access to all five sections of CIS to provided full access in an emergency; if creating a master account is not feasible, creating five separate administrator accounts to be used for emergency access only
3. Creating lists of application administrator account passwords and how to store the lists (e.g. paper, digital). If a list is printed out, it should be stored in a sealed envelope in a fire-rated safe. Digital copies should be encrypted, using at minimum a 512-bit encryption key
4. What should be stored on the list, such as the Administrator passwords for the application and the application database (back-end), licensing and registration information, and [redacted] OIT staff who are authorized to contact vendors
5. Who in executive management should know how to access the lists in an emergency. Access to the list should be consistent with roles and responsibilities.
6. Where to store the lists: At a minimum, one copy should be stored onsite, and a second copy stored offsite, so passwords are available in the event the main office is inaccessible
7. Instructions how to access the lists: A member of executive management should know the procedures to access the lists in an emergency
8. "Break glass" procedures to ensure formal notification when executive management accesses the lists
9. Requirements to keep the lists up to date

FY 2018 Status: We were informed that the [redacted] is in the process of implementing [redacted] password management solution. We continue to recommend that management allocates the resources necessary to complete the implementation of [redacted] password management solution as well as write policies and implement procedures governing the control and management of the organization's administrative access account credentials (please refer to the *"Network Administrator Password Management (Prior Year Observation #6)"* section for further details).

Management's FY 2018 Response: We agree and will develop policies and implement procedures to govern the control and management of the organization's administrative access account credentials

4. Network Administrator Password Management (Prior Year Observation #6)

Observation (FY 2016): We were informed that [redacted] OIT does not have written policies and procedures for the recording and storage of Administrator passwords for the network and network devices in a centralized, encrypted storage area, as relates to areas such as domain and enterprise administration, firewalls, routers, switches, backup storage, and cloud systems.

Initial Recommendation: [redacted] OIT should consider creating written policies and implementing procedures to maintain a full list of all Administrator passwords. The procedure should address:

1. How to store the lists (e.g. paper, digital): If a list is printed out, it should be stored in a sealed envelope in a fire-rated safe. Digital copies should be encrypted, using at minimum a 512-bit encryption key
2. What should be stored on the list, such as the Administrator passwords for the network, critical network devices (e.g. firewalls, routers), encryption keys, and Internet records information (e.g. domain name registrar(s), MX record holder, and contact information)
3. Who in executive management should know how to access the lists in an emergency. Access to the list should be consistent with roles and responsibilities.

4. Where to store the lists: At a minimum, one copy should be stored onsite, and a second copy stored offsite, so passwords are available in the event the main office is inaccessible
5. Instructions how to access the lists: A member of executive management should know the procedures to access the lists in an emergency
6. "Break glass" procedures to ensure formal notification when executive management accesses the lists
7. Requirements to keep the lists up to date

FY 2018 Status: We were informed that [redacted] is in the process of implementing [redacted] password management solution. We continue to recommend that management allocates the resources necessary to complete the implementation of [redacted] password management solution as well as write policies and implement procedures governing the control and management of the organization's administrative access account credentials (please refer to the *"Application Administrator Password Management (Prior Year Observation #5)"* section for further details).

Management's FY 2018 Response: We agree and will develop policies and implement procedures governing the control and management of the organization's administrative access account credentials.

5. Business Continuity and Disaster Recovery Planning (Prior Year Observation #7)

Observation (FY 2016): We were informed that [redacted] OIT employs business continuity procedures. However, [redacted] OIT does not have a written Business Continuity and Disaster Recovery Plan. We were informed a Plan is in development.

1. The CIS is hosted by [redacted] which provides data and server backups and disaster recovery capabilities
2. [redacted] will provide business continuity workstations at its facilities in the event the [redacted] location is inaccessible
3. The consumption data from water meters is transmitted to two separate locations hosted by [redacted]

Initial Recommendation: [redacted] OIT should consider creating a written Business Continuity Plan to ensure financial and critical operational processes can be recovered as quickly as possible in the event of a severe business interruption. Our planning recommendations are for outline purposes only. It would be impractical, as part of this assessment process, to offer all the necessary components of a fully operational plan.

1. Conduct a Business Impact Analysis to determine the mission-critical functions at [redacted] OIT, who performs them, and what resources would be needed in a business interruption. Many of these critical functions may not be IT functions. As part of the Business Impact Analysis:
   a. Evaluate and document the Recovery Point Objective ("RPO") for each mission-critical function if applicable. *The RPO is the amount of time prior to a disruption for which the lack of data backup is acceptable.* For example, an RPO of two hours means that data lost up to two hours before a disruption will be restored by means other than a restore of a digital backup.
   b. Evaluate and document the Recovery Time Objective ("RTO") for each of the mission-critical functions identified in the Business Impact Analysis. *The RTO is the amount of time allowed for the restoration of a business process in order to avoid unacceptable consequences from a severe disruption.* Include in the evaluation "busier" times of year when determining the RTO
2. Fully document critical functions and their corresponding procedures and include them in the Business Continuity Plan. Draft the procedures to be used by technically proficient people, but who may not have direct knowledge abou[redacted] OIT's operations, networks, and infrastructure.

3. Ensure the Disaster Recovery Plan documents include all critical staff and vendor contact information
4. Ensure documentation of inventories of all critical equipment in sufficient detail to guide repurchase decisions if required
5. Determine an alternate meeting place in the event your current location becomes inaccessible, as part of an overall disaster recovery plan
6. Document the procedure on how to migrate back to a normal production environment after the emergency situation has been resolved
7. Include documentation of all data backup and restore procedures and periodic review that the procedures meet the RPO requirements
8. Include a schedule of ongoing restore testing of data backups to ensure data backed up both onsite and offsite is available and not corrupted
9. Include requirements for, at a minimum, a test of failover and failback test of all IT systems

FY 2018 Status: We were informed that, in line with the organization's plan to upgrade its BCDR capabilities, the [redacted] OIT is in the process of installing a Hitachi Unified Compute Platform ("UCP") for VMware vSphere. We were also informed that [redacted] is in the process of establishing a colocation facility [redacted] We continue to recommend that management allocates the resources necessary to ensure that the project stays on track as well as that an accompanying BCDR plan is written, so as to ensure financial and critical operational processes can be recovered as quickly as possible in the event of a severe business interruption.

Management's FY 2018 Response: Agree, we will work towards procuring a colocation facility.

** END OF REPEAT RECOMMENDATIONS**

EXHIBIT II – PRIOR YEAR RECOMMENDATIONS THAT APPEAR NOT TO REQUIRE FURTHER ACTION

6. **Management Steering Committee (Prior Year Observation #1)**

7. **Cyber Insurance (Prior Year Observation #3)**

** END **

Appendix D

Resumes of Key Members of the Service Team

All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

wruppel@markspaneth.com

212-503-6391

http://www.markspaneth.com

Nonprofit Industry
Higher Education
Local Government
State Government
Federal Single Audits

St. John's University, College of Business, Queens, New York
Bachelor of Science, 1979
Honors: magna cum laude
Major: Accounting

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants

New York and New Jersey

WARREN RUPPEL, CPA

PARTNER
NONPROFIT, GOVERNMENT & HEALTHCARE GROUP

Warren Ruppel, CPA, is a Partner within the Nonprofit, Government and Healthcare Group at Marks Paneth LLP. He has over 30 years of experience in accounting and auditing services for governments and nonprofits. Additionally, he serves as a resource for the firm's Professional Practice Group. Prior to joining the firm, Mr. Ruppel served as the Assistant Comptroller for Accounting of The City of New York, where he was responsible for all aspects of the City's accounting and financial reporting. He was also the Secretary of the City's Audit Committee. Prior to joining the firm, Mr. Ruppel served as the Assistant Comptroller for Accounting of The City of New York, where he was responsible for all aspects of The City's accounting and financial reporting. He was also the Secretary of The City's Audit Committee.

Mr. Ruppel began his distinguished career in 1979 with KPMG. In 1989, he joined the staff of Deloitte & Touche where he specialized in audits of not-for-profit organizations and governments. He has also served as the Chief Financial Officer of an international not-for-profit organization.

Throughout his career, Mr. Ruppel has been actively involved with education. Not only has he conducted numerous hands-on training courses and seminars, but he has also served as an Adjunct Lecturer of Accountancy at the Bernard M. Baruch College of the City University of New York. Currently, Mr. Ruppel serves on the Executive Advisory Board to the Department of Accounting and Tax of St. John's University. He is the Government Specialist for Smart Pros on-line continuing professional education, for whom he tapes a quarterly session on current industry developments and also conducts webinars for Lorman Education Services.

A noted author, he has written several well-respected books about governmental and nonprofit accounting and auditing matters, including: Not-for-Profit Accounting Made Easy, Not-for-Profit Organization Audits, Not-for-Profit Audit Committee Best Practices, OMB Circular A-133 Audits, GAAP for Governments and Governmental Accounting Made Easy.

Mr. Ruppel remains committed to the field of accounting through his participation in a variety of professional organizations. He is an active member of the New York State Society of CPAs. In 2013, he was elected as a Vice President of the Society and also became a member of its Executive Committee. On June 1, 2014, he began serving a three-year term as a Director-at-Large on its Board of Directors. He also chaired the Society's Audit Committee. He has also served on the Finance Committee and was President of the Board of Trustees of the Society's Foundation for Accounting Education. In addition, he serves on the Governmental Accounting and Auditing Committee and previously served on the Not-for-Profit Organizations Committee.

He is also a member the American Institute of CPAs as well as the Special Review Committee of the Government Finance Officers Association. He also a member of the Accounting and Financial Reporting Committee of the New York State Government Finance Officers Association. He is a past president of the New York Chapter of the Institute of Management Accountants.

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

Member, American Institute of Certified Public Accountants
Member, New York State Society of CPAs (NYSSCPA)
- Director-at-Large, Board of Directors
- Chair, Audit Committee
- Former Vice President, Professional Issues
- Former Member, Executive Committee
- Former President, Foundation of Accounting Education, Board of Trustees
- Former Member, Finance Committee
- Member (Former Chair), Government Accounting and Auditing Committee
- Former Member, Not-for-Profit Organizations Committee

Member, Special Review Committee of the Government Finance Officers Association
Member, Special Review Committee of the Government Finance Officers Association
Member, New York State Government Finance Officers Association
Past President, New York Chapter of the Institute of Management Accountants

PUBLISHED WORK

- Governmental Accounting Made Easy
- Not-for-Profit Accounting Made Easy
- Not-for-Profit Organization Audits (updated annually)
- Not-for-Profit Audit Committee Best Practices
- OMB Circular A-133 Audits
- Wiley GAAP for Governments: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments (updated annually)

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

CONTACT

hgoldstein@markspaneth.com

212-503-6351

http://www.markspaneth.com

LEADER CLIENTELE

Public Charities

Private Foundations

Colleges and Universities

Social Services

Membership Organizations

Cultural Institutions

EDUCATION

Brooklyn College, Brooklyn, NY

Bachelor of Science

Major: Accounting

CPA LICENSES

American Institute of CPAs

New York State Society of CPAs

CPA LICENSES

New York

HOPE GOLDSTEIN, CPA

CO-PARTNER-IN-CHARGE
NONPROFIT, GOVERNMENT & HEALTHCARE GROUP

Hope Goldstein, CPA, is a Partner within the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. Ms. Goldstein brings to her role the skills she has developed during more than 20 years of providing accounting and auditing services to her clients in the nonprofit, higher education, and public sector industries. Her experience includes audit and attest engagements as well as projects involving mergers, initial bond offerings, governance structures, forecasts, internal control and systems studies, risk assessments and assurance activities. She has led numerous training seminars for her clients and professional staff on various topics relating to new accounting standards, governance, compliance, and financial reporting.

Ms. Goldstein is a member of Marks Paneth's Partner Leadership Committee and leads the Firm's Women's Initiative. Prior to joining Marks Paneth, Ms. Goldstein was a director with Deloitte & Touche LLP, where she focused on accounting and auditing for many of their largest clients, including public charities, private foundations, colleges and universities, social services and membership organizations, and cultural institutions. Among the projects she has directed are mergers among not-for-profits, bond offerings, forecasting services, internal control and systems studies, operational reviews and governance studies.

Ms. Goldstein is a member of the American Institute of CPAs, the New York State Society of CPAs (NYSSCPA), and the Connecticut Society of CPAs. She is very active in the NYSSCPA, serving on its Committees for Government Accounting and Auditing, Not-for-Profit Accounting, Advancement of Women, and Tax Exempt Organizations.

In addition to her professional activities, she is a dedicated volunteer who regularly donates her time to charitable organizations. She has served on numerous nonprofit Boards of Trustees in a variety of capacities, including as Treasurer of the Fifth Avenue Committee; as a member of the Executive Committee of the Leukemia and Lymphoma Society's Team in Training; and as a Chairperson of the Finance Committee for Musical Theatre Works.

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

Member of American Institute of Certified Public Accountants
Member, New York State Society of CPAs
Member, Government Accounting and Auditing Committee
Member, Not-For-Profit Accounting Committee
Member, Advancement of Women Committee
Member, Tax Exempt Organizations Committee

CHARITABLE AFFILIATIONS

Previous Board Member, Brooklyn College Foundation
Previous Treasurer, Fifth Avenue Committee
Previous Member, Executive Committee, Leukemia and Lymphoma Society's Team in Training
Previous Chairperson, Finance Committee, Musical Theatre Works

All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

MARKS PANETH

CONTACT

dmcelwee@markspaneth.com

212-201-2992

http://www.markspaneth.com

AREAS OF EXPERTISE

Audit and Tax

Public Charities

Private Foundations

Governmental Entities

Social Services Membership Organizations

Cultural Institutions

EDUCATION

Binghamton University, State University of New York

Bachelor of Science in Accounting

PROFESSIONAL ASSOCIATIONS

American Institute of Certified Public Accountants

New York State Society of Certified Public Accountants

LOCATION

New York

DANIEL MCELWEE, CPA

AUDIT SENIOR MANAGER
NONPROFIT, GOVERNMENT & HEALTHCARE GROUP

Daniel McElwee, CPA, is an Audit Manager within the Nonprofit, Government and Healthcare Group at Marks Paneth. In this capacity, he is responsible for planning and supervising audit engagements for a variety of nonprofit organizations, including voluntary health and welfare organizations, professional and membership associations, religious organizations and OMB Circular A-133 audits for nonprofit organizations that receive federal funding. Mr. McElwee also has considerable experience in conducting audits of employee benefit plans, including defined contribution, defined benefit and multi-employer plans.

Mr. McElwee has over 15 years of experience in public accounting. Prior to joining Marks Paneth, he worked for a mid-sized firm in the New York City area and gained valuable audit and tax experience within a variety of industries, including nonprofit, real estate, apparel, manufacturing and professional services.

Mr. McElwee is a member of the American Institute of CPAs and the New York State Society of CPAs.

Mr. McElwee holds a BS in Accounting from Binghamton University, State University of New York. He is licensed to practice in New York State.

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

Member, American Institute of Certified Public Accountants
Member, New York State Society of CPAs

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

CONTACT

pmarciano@markspaneth.com

516-922-5841

http://www.markspaneth.com

AUDIT INDUSTRY

Government Auditing Standards

Municipalities (various types)

Special Purpose Government's

School Districts and Libraries

Uniform Guidance (Formerly OMB A-133)

HUD

Social Service Agencies

Cultural Institutions

Religious Institutions

Public Charities

Private Foundations

EDUCATION

Dowling College, Oakdale, New York
Bachelor of Business Administration
Major: Accounting
Graduated Magna Cum Laude

STATES LICENSED

New York

PHIL MARCIANO, CPA, CGFM

MANAGER, QUALITY REVIEW
PROFESSIONAL STANDARDS GROUP

Phil Marciano, CPA, is a Manager within the Professional Standards Group at Marks Paneth LLP. He specializes in the quality reviews of audits of governments and nonprofit organizations, including Uniform Guidance (formerly OMB A-133) audits. The Professional Standards Group is responsible for monitoring quality control as mandated by professional standards. Specifically, he is part of a team that reviews all attest engagements, provides consultation on accounting and attestation matters, tests and monitors the firm's quality review policies and procedures, and develops and delivers training material related to accounting and auditing standards, ethics and industry-specific matters.

Prior to joining Marks Paneth, Mr. Marciano gained several years' experience with a mid-sized CPA firm on Long Island, providing accounting and auditing services to his clients within the government, education and nonprofit arenas. His experience includes engagements involving audit, attest and assurance services, Government Auditing Standards, Uniform Guidance, risk assessments, and internal control studies. He has led training seminars for his clients and professional staff on various topics. He has given seminars on behalf of the New York State Government Finance Officers Association, New York State Association of School Business Officials, and the Institute of Internal Auditors (Long Island Chapter) on various subjects including governmental and nonprofit accounting/auditing..

Mr. Marciano is a member of the AICPA and the New York State Society of CPAs and is a member of the Society's Governmental Accounting and Auditing Committee. Mr. Marciano also holds a certification issued by the Association of Government Accountants (AGA), as a Certified Government Financial Manager. Obtaining this certification required Mr. Marciano to pass a three-part test, specifically testing his knowledge of local and federal government accounting.

CPA CERTIFICATION MEMBERSHIPS

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
Certified Government Financial Manager

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH

CONTACT

rnathan@markspaneth.com

212-503-6313

http://www.markspaneth.com

AREAS OF EXPERTISE

Financial and Operational Software Selection

Technology Assessment

Business Process Improvement

Project Management

Nonprofit Organizations

Real Estate

EDUCATION

Pace University, New York City
Bachelor of Arts

RICHARD NATHAN

PRINCIPAL/PRESIDENT OF TAILORED TECHNOLOGIES LLC
NONPROFIT, GOVERNMENT & HEALTHCARE GROUP

Richard Nathan is a Principal at Marks Paneth LLP. He is also the President of Tailored Technologies LLC, a wholly owned subsidiary of Marks Paneth that provides external technology and management consulting services. His areas of expertise encompass management consulting, including financial and operational software selection, business process improvement, technology assessment and project management. He also provides IT advisory services and business continuity planning. Additionally, he counts the nonprofit sector and the real estate industry as areas of specialty.

Mr. Nathan founded Tailored Technologies in 1985. Over the years, he built a successful consulting practice in the areas of technology resource management, business process improvement, and systems design, procurement and implementation. In 1997, Mr. Nathan entered into a collaborative arrangement with Marks Paneth & Shron with the objective of providing the firm's clients technology consulting and support. Due to the success of this arrangement, Marks Paneth & Shron fully acquired Tailored Technologies LLC in 2000.

Mr. Nathan has presented before many associations and professional organizations, including the New York Association of Association Executives, the New York State Rehabilitation Association, and the New York State Society of CPAs, on topics ranging from Software Selection, IT Efficiencies and Best Practices, Cyber Security, and Cloud Based Computing. Additionally, Tailored Technologies has been featured in Business Week, The Wall Street Journal and Association Executive. In March 2010, Mr. Nathan authored an article for the Philanthropy Journal that focused on helping nonprofit organizations evaluate their existing information technology environment, reduce inefficiencies and achieve cost savings. In his spare time, Mr. Nathan volunteers with a number of nonprofit organizations. He is also on the board of directors of Charity Navigator, a leading independent charity evaluator. The mission of Charity Navigator is to advance a more efficient and responsive philanthropic marketplace by evaluating the financial status of more than 8,000 charities. In 2011, Mr. Nathan was the Board Vice President of the Institute of Managements Consultants – the New Jersey Chapter.

Mr. Nathan holds a Bachelor of Arts from Pace University. He is based in the midtown Manhattan headquarters of Marks Paneth, and he resides in Livingston, New Jersey.

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

Member, The Institute of Management Consultants, New Jersey Chapter
Past Member, The Business Process Management Group
Past Member, The American Society of Association Executives
Past Member, The Institute of Internal Auditors

CHARITABLE AFFILIATIONS:

Member, Board of Directors, Charity Navigator
Volunteer, New Jersey Audubon Society
Member, Earth Justice
Member, Sierra Club

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

MARKS PANETH

Appendix E

Peer Review Letter

Confidential | Proposal to Provide Audit Services
All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

AICPA Peer Review Program
Administered by the National Peer Review Committee

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

March 20, 2018

William Stocker
Marks Paneth LLP
685 3rd Ave
New York, NY 10017-4024

Dear William Stocker:

It is my pleasure to notify you that on March 14, 2018, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Michael Fawley
Chair - National PRC
nprc@aicpa.org 919-402-4502
National Peer Review Committee

CC: Mark Wiseman, Salvatore Collemi

Firm Number: 900010045107 Review Number: 553822

BROWN EDWARDS

Report on the Firm's System of Quality Control

To the Partners of
Marks Paneth LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marks Paneth LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including compliance audits under the Single Audit Act, audits of employee benefit plans, and an examination of a service organization [Service Organization Control (SOC) 2 engagement].

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

319 McClanahan Street, S.W • Roanoke, Virginia 24014-7705 • 540-345-0936 • Fax: 540-342-6181 • www.BEcpas.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marks Paneth LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* Marks Paneth LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
December 22, 2017

Appendix F

List of All Our Nonprofit, Government & Healthcare Clients

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

ALL TAX EXEMPT AND GOVERNMENT CLIENTS WE SERVE

Academic, Research, Public Policy and Advocacy

- Adams Street Foundation
- ASA Institute of Business and Computer Technology (2)
- Barrow Street Nursery School
- Bronx Lighthouse Charter School
- Central European University
- Cheung Kong Graduate School of Business (6)
- Comprehensive Development, Inc.
- Congregation Rodeph Sholom and Friends of Rodeph Sholom School, Inc.
- County of Rockland
- Dramatist Guild Legal Defense Fund
- Dream Charter School
- Drisha Institute for Jewish Education
- Dwight School Foundation
- FAIR Health, Inc.
- Five Towns College
- F.O.R.E. Foundation for Art, Science and Education (6)
- General Theological Seminary (6)
- Get Schooled Foundation
- Global Impact Investing Network
- Global Kids, Inc. (8)
- Grace Church School of NY
- Hebrew Academy of Nassau County
- International House (2) (7)
- JUST Capital, Inc.
- Lambda Legal Defense and Education Fund
- Legal Action Center
- Library of America (7)
- Lycée Français de New York
- Masters School
- Mercy College (1) (2) (7)
- Metropolitan Lighthouse Charter School
- Nassau Health Care Foundation
- National Association of City Transportation Officials
- National Employment Law Project
- National Urban Alliance for Effective Education
- New York Center for Autism Charter School
- New York Harbor Foundation
- New York Law School
- New York University (8) (9)
- The Parkside School (3) (6)
- Program of Academic Exchange
- Sergei Zlinkoff Fund
- Stephen Gaynor School
- Thomas G. LeBrecque Foundation
- Torah Montessori School
- Town School, Inc.
- Vaughn College of Aeronautics and Technology (1) (7)
- Vellore Christian Medical College Foundation
- York Preparatory School

Development and Financing Organizations

- ACCION East, Inc. (1) (7)
- ACCION, the U.S. Network
- Apropos Housing
- Black Rock Forest Consortium
- Black Rock Forest Preserve
- Greater Jamaica Development Corporation (1) (9)
- Media Development Investment Fund
- National Federation of Community Development Credit Union
- NYC Energy Efficiency Corporation (7)
- Owensville Housing Development Fund
- Primary Care Development Corp. (1)
- Randall's Island Sports Foundation
- Renaissance Economic Development Corporation
- Urban Home Ownership Corporation
- Vital Healthcare Capital

International

- British American Business, Inc.
- Catholic Medical Mission Board (1)
- Cultural Vistas (1)
- GBC Health (1)
- Global Advocacy for HIV Prevention (8)
- Global Foundation for Humanity
- Haitian Health Foundation
- Huo Foundation
- Institute for International Bankers
- Institute for International Education (6)
- JBI International
- SAI, China, Inc.
- Social Accountability International, Inc.
- Social Accountability Accreditation Services, Inc.

Professional Membership/Trade Associations

- American Booksellers Association (7)
- American Catalog Mailers Association
- American Institute of Chemical Engineers (2) (7)
- American National Standards Institute (1) (2)
- Brooklyn Chamber of Commerce
- Catalyst (7)
- Community Development Credit Unions
- Dramatist Guild
- Northeast Power Coordinating Council (8)
- N.Y. Electrical Contractors
- Scudder Association

Sports

- Front Runners New York
- Team New York Aquatics
- The Racquet Club of Park Hill
- Metropolitan Local Masters Swim Committee

Legend

(1) Services include Single Audits (OMB Circular A-133/Uniform Guidance)
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

ALL TAX EXEMPT AND GOVERNMENT CLIENTS WE SERVE

Health, Human Service and Community Assistance

- 607 Concord Avenue Corporation (5)
- A Better Chance
- Acacia Networks (1) (4)
- AIG Disaster Relief Fund
- Alcoholics Anonymous
- American Friends of Magen David Adom
- American Hospital of Paris Foundation (6)
- Animal Welfare Institute
- Asian Americans for Equality (1)
- Association for Energy Affordability (1) (2)
- Astor Home for Children Foundation (7)
- Astor Learning Center (3) (7)
- Astor Services for Children and Families (1) (3) (7)
- Basics (1) (2)
- Bedford Barrow Association
- Bideawee (2)
- Boys Club of New York (2) (7)
- Bridge and Affiliates (1) (2) (3) (5)
- The Bridge Fund of New York
- Brooklyn Defender Services (2)
- BronxWorks, Inc. (1) (2)
- Cardinal McCloskey School and Home (1) (3)
- Catholic Daughters of the Americas
- Children's Tumor Foundation
- Children's Village, Inc. (1) (2) (3)
- Children's Village – Housing
- Children's Village – Harlem Dowling
- Children's Village Institute
- Coalition for the Homeless
- Community Solutions
- The Committee for Hispanic Children and Families
- The Corporate Source, Inc.
- Danny Butler Memorial Fund
- East Harlem Council for Human Services
- Edith and Carl Marks Jewish Community House of Bensonhurst
- Educational Alliance
- Eden II
- Encounter for Culture and Education (6)
- Federation of Protestant Welfare Agencies
- FJC (6)
- Fortune Society (2)
- Food Bank For New York City (1)
- French Heritage Society, Inc.
- Fresh Air Fund (7)
- Friends in Deed
- Global Advocacy for HIV Prevention
- Good Shepherd Services (1)
- Goodwill Industries of Greater NY & NJ (1) (2) (3) (5)
- Greenwich Boys and Girls Club
- Greenwich House (2) (3) (4)
- GrowNYC
- Harlem Dowling-West Side Center for Children and Family Services (1) (3)
- Harlem RBI
- The HOPE Program
- Human Service Council
- InterExchange, Inc.
- International Institute for People with Disabilities of Puerto Rico, Inc.
- Israel Tennis Centers Foundation
- Jewish Board of Family and Children's Services, Inc. (1) (2) (3)
- Jewish Community Centers Association of North America
- Jewish Braille Institute International
- Kendal on Hudson Residents Association, Inc.
- Kennedy Child Study Center (3)
- Kew Gardens SEP, Inc. (3)
- Lenox Hill Neighborhood House (1) (2) (3)
- Lesbian, Gay, Bisexual & Transgender Community Center
- Little Angels Head Start Program of the Archdiocese of New York (1)
- Little Sisters of the Assumption Family Health Service, Inc. (3)
- Long Island Alzheimer's Foundation
- Malaria No More
- Manhattan Eye Foundation
- Manhattan STAR Academy
- Maranatha Human Services (1) (3)
- Maranatha – THREE ANGELS
- Mental Health Association of Nassau County (2) (3)
- Mental Health Association of Rockland County (3)
- Mid-Bronx Senior Citizens Council
- Middletown Community Health Center (1) (4)
- my Face (National Foundation for Facial Reconstruction)
- National Institute for People with Disabilities of New Jersey
- National Institute of Reproductive Health
- Neighborhood Coalition for Shelter (1) (3)
- New Hope Community (2) (3)
- New Hope Community Foundation
- New York eHealth Collaborative (1)
- New York Harbor Foundation
- New York League for Early Learning (3)

Legend

(1) Services include Single Audits (OMB Circular A-133/Uniform Guidance)
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

ALL TAX EXEMPT AND GOVERNMENT CLIENTS WE SERVE

Health, Human Service and Community Assistance (Continued)

- New York Peace Institute
- North Shore Animal League of America (2)
- NYSARC – Delaware County Chapter (2) (3)
- Osborne Association (1) (2) (3)
- Open Space Institute, Inc.
- ORT America (8)
- Outreach Project, Inc. (1) (3)
- Pet Savers Foundation, Inc.
- Police Athletic League (1) (2)
- Posse Foundation (2)
- Premier HealthCare, Inc. (4)
- Project Renewal Inc.
- Public Health Solutions (1) (2) (4)
- Rebekah Rehab and Extended Care
- Rewarding Environments
- Richmond Community Services, Inc. (2) (3)
- Richmond Community Services - Foundation
- The Robin Hood Foundation (2)
- Rockland County Association for the Learning Disabled (3)
- Ronald McDonald House of NY, Inc. (7)
- Safe Horizon, Inc. (1) (2)
- SAGE
- Samuel Field YMHA & YWHA
- Sanctuary for Families
- Screw Cancer Inc. (6)
- Seleni House Foundation
- Select Human Services
- Scenic Hudson, Inc. (1) (7)
- Services for the Underserved, Inc. (8)
- Shield of David (2)
- Spence-Chapin Services to Families and Children
- St. Dominic's Home (1) (2) (3)
- St. Nick's Alliance
- START Treatment and Recovery Centers, Inc.
- Sunnyside Community Services (1)
- Tourette Syndrome Association (1)
- Traffic Audit Bureau
- Truechild, Inc.
- Union Square Fund, Inc.
- United Cerebral Palsy – Ulster County (1) (2) (3) (4) (5)
- United Cerebral Palsy – Westchester County (3)
- United Way of New York City (1) (2)
- Unique People Services (1) (2) (3)
- USTA Eastern, Inc.
- Variety Boys and Girls Club of Queens
- Variety Club Foundation
- VH1 Save the Music Foundation (7)
- VIP Community Services, Inc. (1) (2) (3) (4)
- West Village Committee, Inc.
- Weston United Community Renewal, Inc. (1) (2) (3) (5)
- Women's Prison Association (1)
- World Animal Protection
- Young Adult Institute, Inc. (1) (3)
- YWCA of Brooklyn
- Zionist Organization of America

Performing and Cultural Arts

- 42nd Street WorkShop Theater Company
- 42nd Street Development Corporation
- The AAMC Foundation
- The Actors Studio
- American Folk Art Museum
- Artists Fellowship Inc.
- Artworks, Namoi Cohain Foundation, Inc.
- Association of Art Museum Curators
- Auricle Communications (Public Radio)
- Broadway Education Alliance
- The Broadway League
- Brooklyn Academy of Music (BAM) (7)
- BAM Endowment Trust
- Center for Arts Education
- Exploring the Arts, Inc.
- Gingold Theatrical Group
- International Center for Photography
- Keen Theater Group
- League of American Orchestras
- National Black Touring Circuit, Inc.
- New York Public Radio (8)
- Pilobolus, Inc.
- Princess Grace Foundation (7)
- Seraphim Theater
- Spanish Dance Arts Company
- STERB (Ringside, Inc.)
- University Theater Association
- Unsung Musicals Inc.
- Visual Aids for the Arts
- Wingspan Arts, Inc.
- WNET (1) (2) (7)
- WNET Friends of Thirteen
- Young Audiences/New York

Legend

(1) Services include Single Audits (OMB Circular A-133/Uniform Guidance)
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

ALL TAX EXEMPT AND GOVERNMENT CLIENTS WE SERVE

Housing Development Finance Corporations

- AAFE – Renaissance Economic Development Corp.
- AAFE – AAFE Community Development Fund
- AAFE – Community Homes Housing Development Fund
- AAFE – Queens Housing Immigration Center Corp.
- AAFE – Asian American Housing Development Fund Company
- AAFE – Rivington Housing Development Fund Company
- AAFE – East Chinatown Housing Fund Company
- AAFE – Chinatown Housing Fund Company
- AAFE – Stanton Norfolk
- AAFE – Morningside Realty Development
- AAFE – Montgomery
- AAFE – Community Renewal HDFC
- AAFE – Madison HDFC
- AAFE – El Caribe HDFC
- AAFE – LES HDFC
- AAFE – New American Opportunity
- AAFE – REAC Filing
- Astella Development Corporation
- Clinton Residence, Inc.
- Community Residence for the Handicapped Ulster County, Inc.
- Goodwill Industries Housing Co., Inc.
- Haypath Residence, Inc.
- Huntington House HDFC
- Independent Living Apartments of Ulster County Inc.
- Institute of Human Development
- Lynn's Place HDFC
- Safe Horizon HDFC
- St. Philip's on West 128th St. HDFC
- Ulster Accessible Apartments HDFC
- VIP – 1807 Clinton HDFC
- VIP – 1870 Crotona Ave HDFC
- VIP – 1991 Bathgate Avenue
- VIP – 445 VIP HDFC
- VIP – Abraham Apartments HDFC
- VIP – Casa Banome HDFC
- VIP – Casa Esperanza HDFC
- VIP – Casa & Clinton HDFC
- VIP – West 184th Street HDFC
- VIP – College Ave HDFC
- Weston United Community Renewal HDFC

Low-Income Tax Credits

- 156th Street Associates LP
- 179 Henry Street LLC
- 1790 Clinton Associates LP
- 1795-1805 Clinton Associates LP
- 870 Freeman Associates LP
- Bremond House Associates LP
- Casa Del Sol LP
- Casa Renacer LP
- Casa Mutua LP
- Crossroads Plaza LP
- Fairview Preservation Urban Renewal LP
- Galileo Associates LP
- King Davis Associates LP
- Sister Strength LP
- Lock Street Preservation Urban Renewal LP
- Logan Plaza Associates LP
- Ossining Housing Partnerships #1 LP
- Ossining Housing Partnerships #2 LP
- Philip's Park LP
- UPACA Site 7 Associates LP
- VIP Hughes Avenue LP
- VIP Morris Avenue Associates LP
- VIP RJP Associates LP
- Wildey Street LP
- YA Associates LP

GOVERNMENT CLIENTS

Financial Audits & Consulting

- Battery Park City Authority (7)
- Battery Park Conservancy (6)
- Brooklyn Bridge Park Corporation
- Brooklyn Chambers of Commerce
- Brooklyn Navy Yard Development
- City of Glen Cove (8)
- East Hampton Housing Authority
- Efficiency Fund NYC
- Fiscal Year 2005 Securitization Corporation
- Hudson Yards Development Corporation (7)
- Hudson Yards Infrastructure Corporation (7)
- Long Island Power Authority (8)
- Management Benefits Fund of the City of New York
- Metropolitan Transportation Authority (8)
- NYC Deferred Compensation Plans
- NYC Economic Development Corporation (8)

Legend

(1) Services include Single Audits (OMB Circular A-133/Uniform Guidance)
(2) Services include a pension plan or 403(b) audit
(3) CFR filer
(4) AHCF filer
(5) HUD filer
(6) Tax only
(7) Served by Big 4 firm previously
(8) Accounting or consulting only
(9) TC 201 filer

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

GOVERNMENT CLIENTS

Financial Audits & Consulting (Continued)

- NYC Municipal Water Finance Authority (7)
- NYC School Construction Authority (7)
- NYC Tax Lien Trusts (8)
- NYC Transitional Finance Authority
- NYC Water Board
- Rockland County
- NYC School Support Services
- The Trust for Governors Island
- TSASC (Tobacco Settlement Asset Securitization Corporation)
- United Nations Development Corporation

PRIVATE FOUNDATION CLIENTS

In addition to over 100 public charities we serve, we also provide audit and tax services to numerous private foundations.

- 1848 Foundation
- A J Spiegel Foundation
- AIG Disaster Relief Fund
- AIG Foundation, Inc.
- Ann & Arthur Grey Foundation
- Baruch Charitable Foundation
- Bob and Delores Hope Foundation
- Carol & Arnold Wolowitz Foundation
- Carol M. Gruodis Memorial Education Fund
- Charlotte Palmer Phillips Foundation
- Clarkson Family Foundation
- Cycle Foundation
- Daniele Agostino Foundation
- Dennis James O'Connor Jr. Scholarship Fund
- Dian Woodner Foundation
- Dorot Foundation
- Everett Family Foundation
- Everett Jewish Life Center in Chautauqua
- Fragin Family Charitable Trust
- Fried Foundation
- Friends of China Heritage Fund
- George and Kathleen Austin Foundation
- Goldie & David Blanksteen Foundation
- Greentree Foundation
- Gustav M. Berne Foundation
- Harry Frank Guggenheim Foundation
- Hemmerdinger Foundation
- Hoch Foundation
- Howard & Sharon Socol Family Foundation, Inc.
- I Have A Dream Foundation
- Industrial Relations Counselors, Inc.
- Irving and Muriel Fischer Foundation
- Jacob & Lillian Holtzmann Foundation
- Jeannine Damiani-Jones Memorial Foundation
- Johnson Family Foundation, Inc.
- Lenore Hecht Foundation
- Levon Nazarian Foundation
- Lois Korey Scholarship Foundation
- Lois Mann Charitable Foundation, Inc.
- Lucius Littauer Foundation
- Ludwig W. Frohlich Charitable Trust
- Mae Private Foundation – Tax Only
- Maurice & Corinne Greenberg Foundation
- Max & Rose Katz Foundation, Inc.
- McGraw-Hill Research Foundation
- Michael Fuchs Foundation
- Michael Lerner Foundation
- Mitsui U.S.A. Foundation
- Pannonia Foundation
- Peter Gimbel & Elga Anderson – Gimbel Memorial Trust
- Prospect Hill Foundation
- Robbie Levine Foundation
- Robert E. Nederlander Foundation, Inc.
- Robert Sterling Clark Foundation
- Russell Berrie Foundation
- RWS Foundation
- South Wind Foundation
- Sperry Fund
- Star Welfare Foundation
- Starr Foundation
- Stella & Charles Guttman Foundation
- Strausman Family Fund
- T.J. Edelman Foundation
- The Barking Foundation
- The Edward and Dorothy Perkins Foundation
- The Ellen Unterberg Celli Foundation, Inc.
- The Emily Unterberg Satloff and James Eliot Satloff Foundation, Inc.
- The Harry Frank Guggenheim Foundation
- The Haven Foundation
- The Richard Ravitch Foundation
- The Stephen and Tabitha King Foundation
- Thornton Tomasetti Foundation
- Turobiner Foundation
- Urban Home Ownership Corp.
- Yaseen Family Foundation

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

EMPLOYEE BENEFIT PLANS CLIENTS - WE RANK TOP 1% NATIONALLY

We audit pension plan with assets ranging from $700,000 to $55 billion and plan participants ranging from 200 participants to 220,000 participants.

403(b) Plans

- Basics
- Bideawee
- Brooklyn Defender Services
- Centenary College
- The Fortune Society
- Grace Church School NY
- International House
- Lycée Français de New York
- The Masters School
- Mental Health Association of Rockland County
- NYSARC – Delaware County Chapter
- Primary Care Development Corporation
- Stephen Gaynor School
- Town School
- VIP Community Services
- WNET – Thirteen

Defined Contribution Plans

- The Bridge
- BronxWorks, Inc.
- Catalyst, Inc.
- Goodwill Industries of Greater NY & NJ *
- Investment Technology Group, Inc.
- New Hope Community
- Osborne Association *
- Outreach Development Corp.
- Police Athletic League
- Safe Horizon, Inc. *
- United Cerebral Palsy – Ulster County
- Upper Manhattan Mental Health Center, Inc.

Defined Benefit Plans

- American Institute of Chemical Engineers *
- American National Standards Institute *
- Brooklyn Community Services *
- Children's Aid Society *
- North Shore Animal League *
- Public Health Solutions *
- Richmond Community Services *
- United Way of NYC *

401(k) Plans

- Association for Energy Affordability
- Maranatha Human Services
- Unique People Services
- Weston United

Other Plans

- Mercy Colege – Tax Deferred Annuity Plan and Defined Contribution Plan
- NY City Deferred Compensation Plan – 457, 401(k) and 401(a) Plans

Legend

* Plan is also a 403(b) Plan

Confidential | Proposal to Provide Audit and Tax Services
All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

Appendix G

Required Forms

Certificate of Compliance

All Rights of Use and Reproduction Reserved
Copyright © 2019 Marks Paneth LLP

Appendix L
Certificate of Compliance

In compliance with Local Law 1-2006, as amended, the Proposer/Bidder hereby certifies the following:

1. The chief executive officer of the Proposer/Bidder is:

   Harry Moehringer _____ (Name)

   685 Third Avenue, New York, NY 10017 _____ (Address)

   212-503-8904 _____ (Telephone Number)

2. The Proposer/Bidder agrees to comply with the requirements of the Nassau County Living Wage Law, and with all applicable federal, state and local laws.

3. In the past five years, Proposer/Bidder _____ 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 by the Proposer/Bidder, describe below:

   N/A - No violation noted.

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 Proposer/Bidder 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:

   N/A - No such proceeding exists.

5. Proposer/Bidder 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.

5/7/19

Dated

Signature of Chief Executive Officer

Harry Moehringer

Name of Chief Executive Officer

Sworn to before me this

7th day of May, 2019

Notary Public

IVETTE CANJURA
Notary Public, State of New York
No. 01CA6082346
Qualified in New York County
Commission Expires Oct. 21, 2022

MARKS PANETH

ACCOUNTANTS & ADVISORS

NASSAU COUNTY

Best and Final Offer to Provide Annual Audit Services

RFP No. CO0405-1915

July 8, 2019

NASSAU COUNTY

VIA EMAIL: sblanco@nassaucountyny.gov

July 8, 2019

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

Dear Mr. Blanco:

Thank you for the opportunity to submit our Best and Final Offer to provide services to Nassau County (the "County"). We appreciated the opportunity to with meet with the selection committee and discuss how our experience, technical expertise and service style would benefit the County. The information below is in response to your specific questions.

1) There are five partners in in Nonprofit, Government and Healthcare Group. Four of them serve governmental clients, but all four of these partners also serve not-for-profit entities, hence none of them serve governments full time. Warren Ruppel is the practice leader for government services and spends the most time in the governmental area, followed by our proposed Advisory Partner, Hope Goldstein. As the New York State Public Authorities Accountability Act provides that an audit engagement partner cannot serve a covered entity for more than five continuous years, Warren and Hope have successfully provided the required rotation for many of our long-term governmental clients.

2) Similarly with managers, no one serves exclusively governmental clients, although our proposed Senior Manager, Dan McElwee, spends the vast majority of his time on governmental clients, as has been his desire to do so. Three other managers in the Nonprofit, Government and Healthcare Group work on governmental engagements as well, as do two other managers outside of this Group.

3) Rockland County is the only general-purpose government which we serve that prepares a CAFR, has a Single Audit and a NYS DOT Single Audit. We serve the five major New York City Pension Systems, each of which prepares a CAFR. The New York City Municipal Finance Authority and Water Board prepare combined financial statements and a CAFR. This latter entity receives Federal funding and is subject to the Single Audit requirements. However, the City elects to have its auditor include virtually all its component units (of which this entity is one) in its City-wide Single Audit. All seven of these entities obtain the GFOA Certificate of Achievement. Please also note that Warren Ruppel has been a member of the GFOA's Special Review Committee for over 25 years, reviewing CAFRs from various governmental entities from across the country.

4) Any potential audit findings would be vetted first with the County employees who handle the area to which the finding relates. For example, any technology comments would first be vetted with the technology staff. If the finding is factually correct and is valid, we include it in a control listing of all potential findings. This listing is then discussed with the County officials overseeing the audit. This can occur at the end of the audit or periodically, according to your preference. (If we encountered any very serious situation, we'd bring this to your attention immediately.) Any new information brought to light that would make the comment not valid (such as the existence of compensating controls or a poor cost-benefit relationship) would be considered. For the remaining comments, we'd request management's responses to be included in the management letter. Our reputation is to be "straight-shooters". We don't negotiate comments, but at the same time, we don't try to have comments just for the sake of having comments, which is important for entities that operate in the public environment. We view our recommendations as being helpful suggestions to assist management in meeting their responsibility to maintain good financial stewardship of an organization's resources and to operate in the most efficient way possible.

5) We recognize that Nassau County is significantly larger than Rockland County, but we'd like you to consider that we work with other very large governmental entities, which may not be evident from our client list. Please consider this additional information for some of our clients. We are well experienced in conducting audits of large governmental entities. We also perform numerous Single Audits for governmental entities and not-for-profit organizations.

NYC Municipal Water Finance Authority and Water Board – This entity is a component unit of NYC. The annual water and sewer billings are over $3.6 billion, processed to individual water users from its Customer Information System. It has over $30 billion of capital assets and over $30 billion of long-term debt. It is a frequent issuer of debt to finance the City's water and sewer system.

NYC Transitional Finance Authority – This is also a component unit of NYC. Its primary revenue source is the personal income tax revenue of the City, which is over $13 billion. It has $31 billion of long-term debt outstanding and is a frequent issuer of debt to finance the City's capital program. It has numerous classes of bonds, whose debt service is paid from different revenue sources, including the personal income tax revenue and NYS school building aid.

NYC School Construction Authority – This entity manages the construction and modernization of all school buildings in NYC. Its annual construction expenditures range from $2 to $2.5 billion each year. It currently has over 1,500 construction projects that it manages, using over 1,600 vendors. We also perform a Single Audit for this entity.

NYC School Support Services – This entity was created by NYC a few years ago to employ all of the custodial staff of the NYC public schools previously employed by individual school custodians. It has over 6,500 employees and an operating budget of just under $700 million. We used data analytics in the first year that the entity was audited and pointed out numerous data anomalies to management, enabling it to clean-up its newly created database of employees. (This was reported in a publicly available management letter.)

NYC Pension Systems – We audit the five major pension systems of NYC, which collectively have over $200 billion in assets. Three of the plans are cost-sharing multi-employer plans and we issue separate reports on individual employer amounts to enable these employers to record their proportionate shares of the plans' total net pension liability, pension expense and deferred inflows and outflows or resources. Because we don't audit most of the employers of the participants in these five plans, we perform significant procedures regarding employee data submitted by the employers to the City's Office of the Chief Actuary.

As for other large government experience, please also keep in mind that Warren Ruppel was the Assistant Comptroller of New York City, the highest-level CPA in the City's Comptroller's Office and responsible for the City's accounting and financial reporting. (The City includes the financial activities of five counties.) At the time, the City's general fund budget was approximately $45 billion. In addition, John D'Amico, a member of our Professional Standards Group, worked on the NYC Single Audit during his time at KPMG.

6) We have attached a resume for Melissa Ouari, as requested.

7) Hope Goldstein would serve at the Advisory Partner to the County. We view this role as a "back-up" to the engagement partner. Hope will be available to you in the event that Warren Ruppel is not available. In addition to her significant experience in serving large governmental clients while at Deloitte, Hope currently serves as engagement partner on two of the five major NYC pension systems, as well as the City's OPEB Trust Fund, management benefits health and welfare fund, and tobacco securitization corporation. She also served the Hudson Yards Development and Infrastructure Corporations, NYC Transitional Finance Authority and the Battery Park City Authority, along with several others. Of course, Dan McElwee, the proposed Senior Manager, would be available to you if you did not require a partner-level discussion.

8) We acknowledge that the number of hours specified in the first year audit does not include "learning curve" hours that are inherent anytime a change in auditor is made. We look forward to long-term relationships with our clients and deliberately do not charge for these additional hours. All work will be done for the amounts specified in the proposal (as adjusted below) irrespective of the hours worked. The cost proposal section of our proposal does include some assumptions on which our cost proposal is based. These are regarded as extreme cases (e.g. the County does not provide us with trial balances, supporting documentation, etc.) As stated in our interview meeting with you, we rarely charge for cost overruns and confirm that we don't anticipate doing so on this engagement.

We discussed at the interview the County's upcoming systems conversion project. We don't expect this would have an impact on our fee in the year of conversion. However, there are many variables which are unknown at this time, such as whether the conversion will take place at year end or other date, extent to which historical data will be converted, whether the old and new systems will be run simultaneously, the controls the County will use to maintain data integrity, whether a quality assurance firm will be utilized, etc. It's of course possible that some combination of these variables might result in some additional audit work outside the scope of the audit contract.

We believe our proposal was very competitively priced. However, in the spirit of providing a Best and Final Offer, we are adjusting our fee proposal as follows:

				Option Years	
	2019	**2020**	**2021**	**2022**	**2023**
Audit of basic financials and supplementary information	$240,000	$240,000	$240,000	$250,000	$250,000
Federal Single Audit	$25,000	$25,000	$25,000	$25,000	$25,000
NYS DOT Single Audit	$10,000	$10,000	$10,000	$10,000	$10,000
Total	**$275,000**	**$275,000**	**$275,000**	**$285,000**	**$285,000**

If you have any questions or would like to discuss our proposal further, please contact Warren Ruppel at 212.503.6391 (wruppel@markspaneth.com). He is authorized to discuss and/or enter into negotiations with Nassau County with respect to this proposal. We look forward to showing you how Marks Paneth can serve the County with distinction.

Sincerely,

Warren Ruppel, CPA
Partner and Practice Leader for Government Services
Nonprofit, Government & Healthcare Group

Enclosure

CONTACT

mouari@markspaneth.com

212-324-6850

http://www.markspaneth.com

AREAS OF EXPERTISE

IT Processes and Controls
IT Governance
IT Risk and Security Assessment
Operational and IT Audits
Regulatory Compliance
Cybersecurity
Business Continuity
Pre/Post Implementation System Reviews
Software Development Life Cycle (SDLC)

EDUCATION

Marymount College
Bachelor's Degree

LOCATION

New York

MELISSA OUARI, CISA, CBCP

SENIOR MANAGER, INFORMATION TECHNOLOGY AUDIT & CONSULTING
NONPROFIT, GOVERNMENT & HEALTHCARE GROUP

Melissa Ouari, CISA, CBCP is a Senior Manager in the Nonprofit, Government & Healthcare Group at Marks Paneth. To this role, she brings more than 20 years of experience in accounting and information technology.

Works with clients in an array of industries, including nonprofit and healthcare, Ms. Ouari specializes in IT risk assessment and management as well as IT audits, application level reviews and third-party assurance reviews (SOC 1/SOC 2). She is a Certified Information System Auditor (CISA) and Certified Business Continuity Planner (CBCP) and has led numerous security and business continuity projects for her clients.

Prior to joining Marks Paneth, Ms. Ouari worked in the Risk Assurance and Advisory practice of a Big 4 accounting firm. She is based in the firm's New York City headquarters.

PROFESSIONAL MEMBERSHIPS:

Member, ISACA
Member, Disaster Recovery Institute International

All Rights of Use and Reproduction Reserved
Copyright © 2018 Marks Paneth LLP

MARKS PANETH

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 11/06/2019

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

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

PRODUCER 1-847-385-6800
Edgewood Partners Insurance Center
Lemme, a division of EPIC
111 West Campbell
4th Floor
Arlington Heights, IL 60005

CONTACT NAME: Anne Marie Davine
PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No):
E-MAIL ADDRESS: pegcerts@lemme.com

INSURED
Marks Paneth LLP
685 Third Avenue
New York, NY 10017

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Scottsdale Ins Co and various Insurers	
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

COVERAGES CERTIFICATE NUMBER: 57766531 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY							
	CLAIMS-MADE / OCCUR						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	$
	POLICY / PRO-JECT / LOC						GENERAL AGGREGATE	$
	OTHER:						PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY							
	ANY AUTO						COMBINED SINGLE LIMIT (Ea accident)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per person)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE / OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N N/A						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			HWS0000088	10/01/19	10/01/20	Each Claim	1,000,000
							Aggregate	1,000,000

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

CERTIFICATE HOLDER

Nassau County Comptroller's Office
240 Old Country Road
Mineola, NY 11501
USA

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Brenda.Che@integrogroup.com_LEM

© 1988-2015 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/6/2019

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

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

PRODUCER
Edgewood Partners Insurance Center
One State Street Plaza
9th Floor
New York NY 10004

CONTACT NAME: Certificates New York
PHONE (A/C, No, Ext): 2122958000 FAX (A/C, No): 212-295-5501
E-MAIL ADDRESS: CertificatesNY@Epicbrokers.com

INSURED
Marks Paneth LLP
685 Third Ave
New York NY 10017

MARKPAN-01

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Vigilant Insurance Company	20397
INSURER B : Federal Insurance Company	20281
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES CERTIFICATE NUMBER: 133988341 REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	X COMMERCIAL GENERAL LIABILITY			36029286	9/24/2019	9/24/2020	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	$
	POLICY X PRO-JECT LOC						GENERAL AGGREGATE	$ 2,000,000
	OTHER:						PRODUCTS - COMP/OP AGG	$
	AUTOMOBILE LIABILITY							$
	ANY AUTO						COMBINED SINGLE LIMIT (Ea accident)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per person)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
	UMBRELLA LIAB / OCCUR							$
	EXCESS LIAB / CLAIMS-MADE						EACH OCCURRENCE	$
	DED / RETENTION $						AGGREGATE	$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			71749543	4/30/2019	4/30/2020	X PER STATUTE / OTH-ER	$
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Nassau County, to the extent required by written contract, are an additional insured with respect to General Liability.

CERTIFICATE HOLDER

Nassau County Comptroller's Office
240 Old Country Road
Mineola NY 11501

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD

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

Marks Paneth LLP

By: _____

Name: WARREN RUPPEL

Title: PARTNER

Date: 11/15/19

NASSAU COUNTY

By: _____

Name: Helena Williams

Title: County Executive

☐ Deputy County Executive

Date: 1/14/2020

PLEASE EXECUTE IN BLUE INK

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the 15 day of November in the year 2019 before me personally came Warren Suppes to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Bergen; that he or she is the Partner of Marks Paneth, 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.

Anna Bagienska
NOTARY PUBLIC

ANNA BAGIENSKA
NOTARY PUBLIC-STATE OF NEW YORK
No. 01BA6356749
Qualified In Kings County
My Commission Expires 04-03-2021

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the 14 day of January in the year 2020 before me personally came Helena Williams to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Nassau; 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

LAURA J VIGLIOTTI
NOTARY PUBLIC STATE OF NEW YORK
LIC. #01VI6190782
COMM. EXP. 08/04/2020
COMMISSIONED IN NASS COUNTY