



Certified: --

U-1-23

NIFS ID: CQPA23000003

Capital:

Contract ID #: CQPA23000003

NIFS Entry Date: 03/02/2023

Department: Public Admin

Service: MANDATORY AUDIT FROM OUTSIDE CPA
FIRM

Term: from 01/02/2023 to 09/29/2023

Contract Delayed: X

Slip Type: New		
CRP:		
Blanket Resolution:		
Revenue:	Federal Aid:	State Aid:
Vendor Submitted an Unsolicited Solicitation:		

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

Vendor/Municipality Info:	
Name: Calabrese & Associates CPA's PC	ID#: 203560664
Main Address: 659 Franklin AvenueFranklin Square, NY 11010	
Main Contact: Christopher Calabrese	
Main Phone: (516) 417-8421	

Department:
Contact Name: Meagan Mccarty
Address: 240 Old Country Road Mineola, NY 11501
Phone: (516) 571-5918
Email: mmccarty@nassaucountyny.gov

Contract Summary

Purpose: Annual (Calendar Year 2023) Independent CPA Audit as required by Article 12, Section 1208 of the Surrogates Court Procedure Act.
Method of Procurement: By way of complying with this law and the Guidelines for the Operations of the Public Administrators Office in the New York State, this office published a Request for Proposals for Auditing Services, which appeared in September 2022
Procurement History: The solicitation resulted in one response. Calabrese & Associates CPA was selected to perform this audit in order to ensure our compliance with the SCPA. The auditor was selected based on criteria including auditing experience, credentials and prior municipal auditing experience. The selection was made by the Nassau County Public Administrator. Calabrese & Associates have previously performed audits for the NCPA. We are confident based on the firms past performance and their extensive experience that this firm can and will do this work in an effective and timely manner.
Description of General Provisions: Article 12, Section 1208 of the Surrogates Court Procedure Act states that each Public

Administrator shall conduct an annual audit of his/her office by an independent certified public accountant and such report based on such audit shall be filed with the Surrogate of the County where appointed, the Attorney General of the State of New York and the Comptroller of the State of New York.

Impact on Funding / Price Analysis: \$10,000

Change in Contract from Prior Procurement: NA

Recommendation: Approve as Submitted

Advisement Information

Fund	Control	Resp. Center	Object	Index Code	Sub Object	Budget Code	Line	Amount
GEN	10	1000	DE	PAGEN1000	DE503	PAGEN1000 DE503	01	\$10,000.00
						TOTAL	\$10,000.00	

Additional Info	
Blanket Encumbrance	
Transaction	
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	\$10,000.00
Federal	\$0.00
State	\$0.00
Capital	\$0.00
Other	\$0.00
Total	\$10,000.00

Routing Slip

Department			
NIFS Entry	Meagan Mccarty	03/02/2023 12:24PM	Approved
NIFS Final Approval	Edward Powers	03/02/2023 02:13PM	Approved
Final Approval	Edward Powers	03/21/2023 02:49PM	Approved
County Attorney			
Approval as to Form	Thomas Montefinise	03/21/2023 04:34PM	Approved
RE & Insurance Verification	Andrew Amato	03/21/2023 03:22PM	Approved
NIFS Approval	Mary Nori	03/24/2023 02:33PM	Approved
Final Approval	Mary Nori	03/24/2023 02:33PM	Approved
OMB			
NIFS Approval	Nadiya Gumieniak	03/21/2023 02:52PM	Approved
NIFA Approval	Irfan Qureshi	03/24/2023 02:19PM	Approved
Final Approval	Irfan Qureshi	03/24/2023 02:19PM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Robert Cleary	03/24/2023 05:25PM	Approved
DCE Compliance Approval	Robert Cleary	03/27/2023 12:44PM	Approved
Vertical DCE Approval	Arthur Walsh	03/27/2023 02:45PM	Approved
Final Approval	Arthur Walsh	03/27/2023 02:45PM	Approved
Legislative Affairs Review			
Final Approval	Christopher Leimone	03/27/2023 02:48PM	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 A PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE NASSAU COUNTY PUBLIC ADMINISTRATOR, AND CALABRESE & ASSOCIATES CPA'S PC.

WHEREAS, the County negotiated a personal services agreement with Calabrese & Associates CPA's PC to provide independent CPA audit services, a copy of which is on file with the Clerk of the Legislature; NOW, THEREFORE, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the said agreement with Calabrese & Associates CPA's PC.

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 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 Nassau County Public Administrator, having its principal office at 240 Old Country Road, Mineola, New York 11501 (the "Department"), and (ii) Calabrese & Associates, CPA's, P.C., a Corporation, having its principal office at 659 Franklin Avenue, Franklin Square, New York 11010 (the "Contractor").

WITNESSETH:

WHEREAS, pursuant to Article 12, Section 12, Section 1208 of the Surrogates Court Procedure Act (the "SCPA"), the Department is required to conduct an annual audit of its office by an independent certified public accountant; and

WHEREAS, by the way of complying with the SCPA and the Guidelines of the Operations of the Public Administrators Offices in New York State, the Department published a Request for the Proposals for Auditing Services, which appeared in Newsday on September 14, 2022; and

WHEREAS, the Department received one (1) response to its solicitation and the Contractor was selected to perform this audit in order to ensure our compliance with the SCPA; and

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.

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

1. Term. This Agreement shall commence on December 1, 2022 and shall terminate upon the completion of services, as hereinafter described, unless sooner terminated in accordance with the provisions of this Agreement.
2. Services. The services to be provided by the Contractor under this Agreement ("Services") shall consist of performing an audit of the Department for the 2022 calendar year. Such services shall include the evaluation of policies and procedures of the Department. Through discussions with various staff personnel, the Contractor will affirm that the systems and procedures, of which the Contractor is familiar with, are still currently performed, and all new procedures will be documented and evaluated. The Contractor will then test each procedure by selecting transactions on a random basis. These transactions randomly selected will be tested in detail for compliance and departmental procedures. Transactions will be tested to determine if proper authorization exists where warranted, and items are properly recorded. The Contractor's internal control audit will be conducted in compliance with Generally Accepted Government Audit Standards and in compliance with SCPA Section 1208(3), and guidelines of the Administrative Board for The Office of the Public Administrators. Audit scope will include cash management, property management and case management.
3. Payment. (a) Amount of Consideration. The amount to be paid to the Contractor as full

consideration for the Contractor's Services under this Agreement shall not exceed the sum of Ten Thousand Dollars (\$10,000.00) (the "Maximum Amount"). Compensation for the Contractor's Services shall be paid at an hourly rate of Two Hundred Fifty Dollars (\$250.00) for the Principal and One Hundred Fifty Dollars (\$150.00) for senior accountants. Payment shall be made upon satisfactory completion of the audit and delivery of final auditing report to the Department.

(b) Vouchers; Voucher Review, Approval and Audit. Payments shall be made to the Contractor in arrears and shall be contingent upon (i) the Contractor submitting a claim voucher (the "Voucher") in a form satisfactory to the County, that (a) states with reasonable specificity the services provided and the payment requested as consideration for such services, (b) certifies that the services rendered and the payment requested are in accordance with this Agreement, and (c) is accompanied by documentation satisfactory to the County supporting the amount claimed, and (ii) review, approval and audit of the Voucher by the Department and/or the County Comptroller or his or her duly designated representative (the "Comptroller").

(c) Timing of Payment Claims. The Contractor shall submit claims no later than three (3) months following the County's receipt of the services that are the subject of the claim and no more frequently than once a month.

(d) No Duplication of Payments. Payments under this Agreement shall not duplicate payments for any work performed or to be performed under other agreements between the Contractor and any funding source including the County.

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

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

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

6. Compliance with Law. (a) Generally. The Contractor shall comply with any and all applicable Federal, State and local Laws, including, but not limited to those relating to conflicts of interest, human rights, a living wage, disclosure of information and vendor registration in connection with its performance under this Agreement. In furtherance of the foregoing, the Contractor is bound by and shall comply with the terms of Appendix EE attached hereto and with the County's registration protocol. As used in this Agreement the word "Law" includes any and all 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. 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.

8. Indemnification; Defense; Cooperation. (a) The Contractor shall be solely responsible for and shall indemnify and hold harmless the County, the Department and its officers, employees, and agents (the "Indemnified Parties") from and against any and all liabilities, losses, costs, expenses (including, without limitation, attorneys' fees and disbursements) and damages ("Losses"), arising out of or in connection with any acts or omissions of the Contractor or a Contractor Agent, regardless of whether due to negligence, fault, or default, including Losses in connection with any threatened investigation, litigation or other proceeding or preparing a defense to or prosecuting the same; provided, however, that the Contractor shall not be responsible for that portion, if any, of a Loss that is caused by the negligence of the County.

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

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

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

9. Insurance. (a) Types and Amounts. The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" as an additional insured and have a minimum single combined limit of liability of not less than One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) aggregate coverage, (ii) if contracting in whole or part to provide professional services, one or more policies for professional liability insurance, which policy(ies) shall have a minimum single limit liability of not less One Million Dollars (\$1,000,000.00) per claim (iii) compensation insurance for the benefit of the Contractor's employees ("Workers' Compensation Insurance"), which insurance is in compliance with the New York State Workers' Compensation Law, and (iv) such additional insurance as the County may from time to time specify.

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

(c) Delivery; Coverage Change; No Inconsistent Action. Prior to the execution of this Agreement, copies of current certificates of insurance evidencing the insurance coverage required by this Agreement shall be delivered to the Department. Not less than thirty (30) days prior to the date of any expiration or renewal of, or actual, proposed or threatened reduction or cancellation of coverage under, any insurance required hereunder, the Contractor shall provide written notice to the Department of the same and deliver to the Department renewal or replacement certificates of insurance. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take or omit to take any action that would suspend or invalidate any of the required coverages. The failure of the Contractor to maintain Workers' Compensation Insurance shall render this contract void and of no effect. The failure of the Contractor to maintain the other required coverages shall be deemed a material breach of this Agreement upon which the County reserves the right to consider this Agreement terminated as of the date of such failure.

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

11. Termination. (a) Generally. This Agreement may be terminated (i) for any reason by

the County upon thirty (30) days' written notice to the Contractor, (ii) for "Cause" by the County immediately upon the receipt by the Contractor of written notice of termination, (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.

12. Accounting Procedures; Records. The Contractor shall maintain and retain, for a period of six (6) years following the later of termination of or final payment under this Agreement, complete and accurate records, documents, accounts and other evidence, whether maintained electronically or manually ("Records"), pertinent to performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Accounting Principles and, if the Contractor is a non-profit entity, must comply with the accounting guidelines set forth in the applicable provisions of the Code of Federal Regulations, 2 C.F.R. Part 200, as may be amended. Such Records shall at all times be available for audit and inspection by the Comptroller, the Department, any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

13. 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. 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.

15. 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.

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

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

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

(c) Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms and conditions

set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the terms and conditions set forth above the signature page shall control. To the extent possible, all the terms of this Agreement should be read together as not conflicting.

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

18. 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.

19. Executory Clause. Notwithstanding any other provision of this Agreement:

(a) Approval and Execution. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person unless (i) all County approvals, 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).

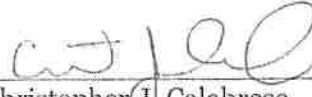
(b) Availability of Funds. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person beyond funds appropriated or otherwise lawfully available for this Agreement, and, if any portion of the funds for this Agreement are from the state and/or federal governments, then beyond funds available to the County from the state and/or federal governments.

20. 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.

CALABRESE & ASSOCIATES, CPA'S, P.C.

By: 
Name: Christopher J. Calabrese
Title: President
Date: 12/21/22

NASSAU COUNTY

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

PLEASE EXECUTE IN BLUE INK

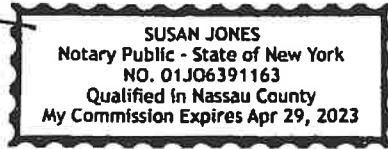
STATE OF NEW YORK)

)ss.:

COUNTY OF NASSAU)

On the 21st day of December in the year 2022 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 Nassau; that he or she is the President of Calabrese & Associates, CPA PC, 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



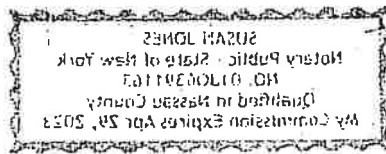
STATE OF NEW YORK)

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

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

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

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

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

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

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

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

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

recommended or impose any new sanction, or increase the amount of any recommended fine or penalty. The Executive Director, within ten days (10) of receipt of the arbitrators award and recommendations, shall file a determination of such matter and shall cause a copy of such determination to be served upon the respondent by personal service or by certified mail return receipt requested. The award of the arbitrator, and the fines and penalties imposed by the Executive Director, shall be final determinations and may only be vacated or modified as provided in the civil practice law and rules ("CPLR").

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

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

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

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

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

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

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

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

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

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

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

- g. If an M/WBE is rejected based on cost, the County Contractor must submit a list of all sub-bidders for each item of work solicited and their bid prices for the work.
- h. The conditions of performance expected of Subcontractors by the County Contractor must also be included with the Best Effort Documentation
- i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

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

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

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

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

Appendix L

Certificate of Compliance

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

1. The chief executive officer of the Contractor is:

Christopher J. Calabrese _____ (Name)

659 Franklin Ave, Franklin Square, NY 11010 _____ (Address)

516-417-8421 _____ (Telephone Number)

2. The Contractor agrees to either (1) comply with the requirements of the Nassau County Living Wage Law or (2) as applicable, obtain a waiver of the requirements of the Law pursuant to section 9 of the Law. In the event that the Contractor does not comply with the requirements of the Law or obtain a waiver of the requirements of the Law, and such Contractor establishes to the satisfaction of the Department that at the time of execution of this Agreement, it had a reasonable certainty that it would receive such waiver based on the Law and Rules pertaining to waivers, the County will agree to terminate the contract without imposing costs or seeking damages against the Contractor

3. In the past five years, Contractor _____ has ☒ X _____ has not been found by a court or a government agency to have violated federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If a violation has been assessed against the Contractor, describe below:

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

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

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

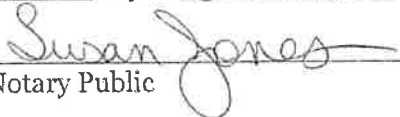
Dated 12/21/22

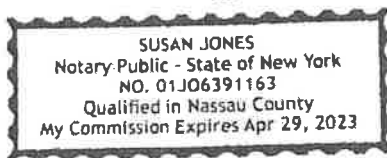

Signature of Chief Executive Officer

Christopher J. Calabrese
Name of Chief Executive Officer

Sworn to before me this

21st day of December, 2022


Notary Public



My Commission Expires Apr 29, 2023
Qualified in Nassau County
NO. 0170839163
Notary Public - State of New York
SUSAN JONES



Nassau County Interim Finance Authority

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

1. Vendor: Calabrese & Associates CPA's PC

2. Amount requiring NIFA approval: \$10,000.00

Amount to be encumbered: \$10,000.00

Slip Type: 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: 01/02/2023 to 09/29/2023

Has work or services on this contract commenced? No

If yes, please explain:

4. Funding Source:

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

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

If not, will it require a future borrowing? No

Has the County Legislature approved the borrowing? N/A

Has NIFA approved the borrowing for this contract? N/A

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

Annual (Calendar Year 2023) Independent CPA Audit as required by Article 12, Section 1208 of the Surrogates Court Procedure Act.

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

03/24/2023

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: Calabrese & Associates, CPA's, P.C.

CONTRACTOR ADDRESS: 659 Franklin Ave, Franklin Square

NY 11010

FEDERAL TAX ID #: 203560664

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 Newsday [newspaper] on 09/14/2022 [date]. The sealed bids were publicly opened on October [date]. 1st [#] 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 _____ [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

03/13/2023
Date

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



COUNTY OF NASSAU

POLITICAL CAMPAIGN CONTRIBUTION DISCLOSURE FORM

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

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

Electronically signed and certified at the date and time indicated by:
Christopher Calabrese [CCALABRESE@CALABRESECPA.NET]

Dated: 12/12/2022 10:12:10 pm

Vendor: Calabrese & Associates CPA PC

Title: President

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: 11/09/2021

1) Proposer's Legal Name: Calabrese & Associates CPA PC

2) Address of Place of Business: 659 Franklin Avenue

City: Franklin Square State/Province/
Territory: NY Zip/Postal
Code: 11010

Country: US

3) Mailing Address (if different): _____

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

Country: _____

Phone: _____

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

--

4) Dun and Bradstreet number: None

5) Federal I.D. Number: 20-3560664

6) The proposer is a: Corporation (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 ☒ If yes, please provide details:

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

- 10) Has the proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated?
YES ☐ NO ☒ If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).

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

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

- 13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business.
YES ☐ NO ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

- 14) Has any current or former director, owner or officer or managerial employee of this business had, either before or during such person's employment, or since such employment if the charges pertained to events that allegedly occurred during the time of employment by the submitting business, and allegedly related to the conduct of that business:
a) Any felony charge pending?
YES ☐ NO ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

b) Any misdemeanor charge pending?

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

c) In the past 10 years, you been convicted, after trial or by plea, of any felony and/or any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?

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

e) In the past 5 years, been found in violation of any administrative, statutory, or regulatory provisions?

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

- 15) In the past (5) years, has this business or any of its owners or officers, or any other affiliated business had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?

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

- 16) For the past (5) tax years, has this business failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?

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

We review all clients for potential conflicts of interest on an annual 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 ☒

Is the proposer an individual?

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

i) Date of formation;

09/15/2005

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.

Christopher J Calabrese, CPA
24 N King St
Malverne, NY 11565

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

Christopher J Calabrese, President
24 N King St
Malverne, NY 11010

iv) State of incorporation (if applicable);

NY

v) The number of employees in the firm;

3

vi) Annual revenue of firm;

150000

vii) Summary of relevant accomplishments

None

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

1 File(s) uploaded: Copy of License thru April 30 2023.pdf

B. Indicate number of years in business.

16

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

16 years of Accounting services

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	AMC Transfer Inc		
Contact Person	Nicole Diaks		
Address	37 Lexington Ave		
City	Malverne	State/Province/Territory	NY
Country	US		
Telephone	(516) 599-0633		
Fax #			
E-Mail Address	ndiaks@amctransfer.org		

Company	Harbor National Construction LLC		
Contact Person	Kurt Straub		
Address	11 Hillcrest Street		
City	Huntington	State/Province/Territory	NY
Country	US		
Telephone	(917) 697-5198		
Fax #			
E-Mail Address	kurt@harbor-gc.com		

Company	Joe's Enterprises LLC		
Contact Person	John Evangelista		
Address	198 N Long Beach Rd		
City	Rockville Centre	State/Province/Territory	NY
Country	US		
Telephone	(516) 812-9342		
Fax #			
E-Mail Address	calabresecpa@gmail.com		

I, Christopher Calabrese , 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 Calabrese , 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: Calabrese & Associates CPA PC

Electronically signed and certified at the date and time indicated by:
Christopher Calabrese CCALABRESE@CALABRESECPA.NET

President

Title

12/12/2022

Date

To: Licensee/Registrant

- ◆ Please review the Registration Certificate below to be sure the information on it is correct.
- ◆ If any of the information is not correct, please contact us at OPREGFEE@mail.nysed.gov or (518) 474-3817, Ext. 410.
- ◆ If the information is correct, sign above the Licensee/Registrant block and please destroy any previous Registration Certificates you may have, as certificates with incorrect information are not valid and should not be kept.
- ◆ Should your address or name change, please notify us as described on the reverse and a new certificate will be issued.

UPON RECEIPT OF THIS REGISTRATION CERTIFICATE YOUR PREVIOUSLY ISSUED REGISTRATION CERTIFICATE IS NULL AND VOID. PLEASE DESTROY THE PREVIOUSLY ISSUED REGISTRATION CERTIFICATE.

SEE BACK FOR IMPORTANT INFORMATION

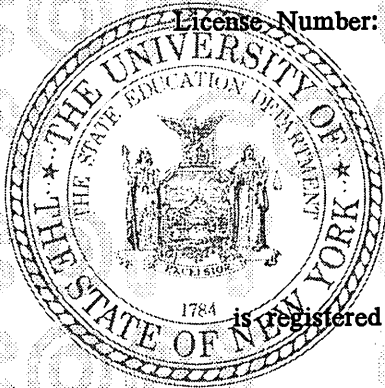
The University of the State of New York
Education Department
Office of the Professions
REGISTRATION CERTIFICATE
Do not accept a copy of this certificate

License Number: 077546-01

Certificate Number: 0892674

CALABRESE CHRISTOPHER JOSEPH
24 N KING STREET
MALVERNE

NY 11565-0000



is registered to practice in New York State through 04/30/2023 as a(n)
CERTIFIED PUBLIC ACCOUNTANT

LICENSEE/REGISTRANT

Jennifer B. Winters
EXECUTIVE SECRETARY

COMMISSIONER OF EDUCATION

Dele E. Hall
DEPUTY COMMISSIONER
FOR THE PROFESSIONS

This document is valid only if it has not expired, name and address are correct, it has not been tampered with and is an original - not a copy. To verify that this registration certificate is valid or for more information please visit www.op.nysed.gov.

What is this document?

This is your REGISTRATION CERTIFICATE, not a license (a New York State license is issued once and does not expire). If you are practicing in New York State, your registration **must be renewed periodically**. Practice without current registration violates the Education Law and may subject you to disciplinary action.

Should I display this REGISTRATION CERTIFICATE?

You must display a current REGISTRATION CERTIFICATE in each office where you practice. If your practice is not in an office, have a current REGISTRATION CERTIFICATE available for inspection at all times.

What do I do when my address or name changes?

When your address or name changes, Education Law requires that you report this within 30 days. When your record(s) have been updated, we will send you a replacement REGISTRATION CERTIFICATE.

- ◆ Address changes can be made by providing all required information in the checklist below via **E-mail** to op4info@mail.nysed.gov, **Telephone** 518-474-3817, **Fax** 518-474-1449 or **Mail** to Professional Licensing Services - Records and Archives, 89 Washington Avenue, Albany NY 12234-1000.
- ◆ Name changes must be made in writing to the address above with all information detailed in the checklist that follows. You will receive a new REGISTRATION CERTIFICATE in your new name. **OPTIONAL:** To receive a new LICENSE PARCHMENT, please request this in your letter and we will send fee information and a customized form.

Address Change	Name Change	Checklist Items
X	X	1. Full name currently on record (i.e., how your name now appears on your license and registration)
	X	2. New name exactly as you wish it to appear
X	X	3. Date of birth
X	X	4. Social Security Number
X	X	5. Daytime phone number
X	X	6. Profession(s) - list all professional licenses you hold in New York State
X	X	7. License Number(s) - for each of the professional licenses you list in item 6 above
X		8. Complete address currently on record
X		9. Complete new address
	X	10. Supporting legal documentation
	X	11. Original signature

www.op.nysed.gov

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This is your REGISTRATION CERTIFICATE, not a license (a New York State license is issued once and does not expire). If you are practicing in New York State, your registration **must be renewed periodically**. Practice without current registration violates the Education Law and may subject you to disciplinary action.

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X	X	7. License Number(s) - for each of the professional licenses you list in item 6 above
X		8. Complete address currently on record
X		9. Complete new address
	X	10. Supporting legal documentation
	X	11. Original signature

www.op.nysed.gov

5698396

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 J Calabrese
Date of birth: 05/24/1972
Home address: 24 N King St

City:	<u>Malverne</u>	State/Province/ Territory:	<u>NY</u>	Zip/Postal Code:	<u>11565</u>
Country:	<u>US</u>				

Business Address: 659 Franklin Avenue

City:	<u>Franklin Square</u>	State/Province/ Territory:	<u>NY</u>	Zip/Postal Code:	<u>11010</u>
Country:	<u>US</u>				
Telephone:	<u>(516) 417-8421</u>				

Other present address(es):

City:	<u>Town of Hempstead</u>	State/Province/ Territory:		Zip/Postal Code:	
Country:					
Telephone:	<u>5168129342</u>				

List of other addresses and telephone numbers attached

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

President	<u>09/15/2005</u>	Treasurer	
Chairman of Board		Shareholder	
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 ☒ NO ☐ If Yes, provide details.

100% Shareholder

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?

YES ☐ NO ☒ If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?
YES ☐ NO ☒ If Yes, provide details.

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

NOTE: An affirmative answer is required below whether the sanction arose automatically, by operation of law, or as a result of any action taken by a government agency. Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

7. In the past (5) years, have you and/or any affiliated businesses or not-for-profit organizations listed in Section 5 in which you have been a principal owner or officer:

- a. Been debarred by any government agency from entering into contracts with that agency?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

- d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?
YES ☐ NO ☒ If yes, provide an explanation of the circumstances and corrective action taken.

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?
YES ☐ NO ☒ If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

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

b. Is there any misdemeanor charge pending against you?

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

c. Is there any administrative charge pending against you?

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

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?

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

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

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

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

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

10 In addition to the information provided in response to the previous questions, in the past 5 years, have you been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency and/or the subject of an investigation where such investigation was related to activities performed at, for, or on behalf of the submitting business entity and/or an affiliated business listed in response to Question 5?

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

11 In addition to the information provided, in the past 5 years has any business or organization listed in response to Question 5, been the subject of a criminal investigation and/or a civil anti-trust investigation and/or any other type of investigation by any government agency, including but not limited to federal, state, and local regulatory agencies while you were a principal owner or officer?

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

12 In the past 5 years, have you or this business, or any other affiliated business listed in response to Question 5 had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?

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

13 For the past 5 tax years, have you failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?

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

I, Christopher Calabrese , 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 Calabrese , 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.

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Calabrese & Associates CPA PC

Name of submitting business

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

Christopher Calabrese CCALABRESE@CALABRESECPA.NET

President

Title

12/12/2022 10:13:54 pm

Date

COUNTY OF NASSAU

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

1. Name of the Entity: Calabrese & Associates CPA's PC

Address: 659 Franklin Avenue

City: Franklin Square State/Province/Territory: NY Zip/Postal Code: 11010

Country: US

2. Entity's Vendor Identification Number: 20-3560664

3. Type of Business: Closely Held Corp (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: List of Principals.pdf

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

If none, explain.

Christopher J Calabrese, 100% Shareholder
24 N King St
Malverne, NY 11565

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):

None

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

None

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

None

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

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

Electronically signed and certified at the date and time indicated by:
Christopher Calabrese [CCALABRESE@CALABRESECPA.NET]

Dated: 12/12/2022 10:18:51 pm

Title: President

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.

Christopher J Calabrese, President

24 N King St

Malverne, NY 11565



NOTICE:

THESE POLICY FORMS AND THE APPLICABLE RATES ARE EXEMPT FROM THE FILING REQUIREMENTS OF THE NEW YORK STATE INSURANCE DEPARTMENT. HOWEVER, SUCH FORMS AND RATES MUST MEET THE MINIMUM STANDARDS OF THE NEW YORK INSURANCE LAW AND REGULATIONS.

IF SECTION 8 BELOW INDICATES THAT ENDORSEMENT G-127152-FTZ IS ATTACHED, THEN **CLAIM EXPENSES** ARE OUTSIDE THE LIMITS OF LIABILITY AND DO NOT REDUCE THE LIMITS OF LIABILITY OF THE DEDUCTIBLE.

IF SECTION 8 BELOW INDICATES THAT ENDORSEMENT G-127175-FTZ IS ATTACHED, THEN **CLAIM EXPENSES** SHALL BE APPLIED TO, AND ACT AS A REDUCTION OF, UP TO 50% OF THE LIMITS OF LIABILITY AND THE DEDUCTIBLE.

UNLESS OTHERWISE ENDORSED, IF THE PER **CLAIM** LIMIT OF LIABILITY UNDER THIS POLICY IS AT LEAST \$5,000,000, OR THE DEDUCTIBLE/SIR EXCEEDS \$100,000, OR A CHOICE OF COUNSEL ENDORSEMENT HAS BEEN ATTACHED TO THIS POLICY, THEN ALL **DAMAGES** AND **CLAIM EXPENSES** ARE INCLUDED WITHIN THE LIMITS OF LIABILITY. UNLESS OTHERWISE ENDORSED, THE DEDUCTIBLE IS APPLICABLE TO **DAMAGES** AND **CLAIM EXPENSES**.

DECLARATIONS ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

PRODUCER BRANCH PREFIX POLICY NUMBER

003613 970 APL 275285832

INSURANCE IS PROVIDED BY:

CONTINENTAL CASUALTY COMPANY
151 North Franklin Street, Chicago, IL 60606
A STOCK INSURANCE COMPANY

REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

* * * * NOTICE * * * *

1. Named Insured and Mailing Address

Calabrese Associates CPA, P.C.
24 N King St
Malverne, NY 11565-1002

THIS IS A CLAIMS-MADE POLICY AND COVERS ONLY CLAIMS FIRST MADE AGAINST AN INSURED DURING THE CLAIMS-MADE RELATIONSHIP OR ANY EXTENDED CLAIM REPORTING PERIOD. PLEASE READ THIS POLICY CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR INSURANCE AGENT.

2. POLICY PERIOD: FROM: 1/06/23 TO: 1/06/24 at 12:01 A.M.
Standard time at your address shown above.

3. PRIOR ACTS DATE: 1/06/06 at 12:01 A.M.

4. DEDUCTIBLE: Per Claim Deductible _____ or Aggregate Deductible \$1,000

5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)

\$1,000,000 PER CLAIM
\$2,000,000 AGGREGATE



6. \$1,300.00 ANNUAL PREMIUM

The premium for any Extended Claim Reporting Period requested as specified in this policy will be: 100% of the annual Premium for one year; 175% of the annual premium for 3 years; 200% of the annual premium for 5 years.

7. FOR NON-RENEWAL: 60 days notice will be given you in accordance with policy conditions.

8. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-NYFTZ(06/16) Policy-NY
G-127137-NYFTZ(04-18) Declarations Page - NY
G-127157-FTZ(3/98) Nucl. Energy & Pollut Excl-NY
G-127176-FTZ(3/98) PolicyHolder Notice-NY
G127152-FTZ(5/00) Clms Expenses Outside the Limits-NY
G-127179-FTZ(5/00) First Dollar Deductible-NY
CNA87547XXC Sole Own/Disabil Extend Clms Rptg
G-141584-A(6/03) Policyholder Notice
CNA90673XX-(11/17) Amend Limits of Liability Endorsement

CNA87510NYFTZ CPA NetProtect Endorsement NY

9. WHO TO CONTACT TO REPORT A CLAIM OR POTENTIAL CLAIM:

Director of Claims
Accountants Professional Liability
CNA Insurance Companies
151 North Franklin Street
Chicago, IL 60606
APLNewLoss@CNA.com

THIS POLICY IS NOT VALID UNTIL SIGNED BY OUR AUTHORIZED REPRESENTATIVE.

Authorized Representative

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CONTINENTAL CASUALTY COMPANY

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

Amendatory Endorsement Nuclear energy and pollution exclusion

We agree with you that the following EXCLUSIONS are added to your Policy:

We will not defend or pay under this Policy any claim based upon or arising out of any loss, cost or expense:

1. under any circumstances, due to nuclear reaction, radiation, or contamination, regardless of cause.
2. which would not have happened in whole or in part, but for the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of **pollutants** at any time.
3. arising out of any:
 - a. Request, demand or order that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of **pollutants**; or
 - b. **Claim** or suit by or on behalf of a governmental authority for damage because of testing for, monitoring, cleaning up, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of **pollutants**.

"Pollutants" means any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.

ALL OTHER PROVISIONS OF THIS POLICY REMAIN UNCHANGED.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

Must Be Completed	
ENDT. NO.	POLICY NO.
001	APL-275285832

Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy	
ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
Calabrese Associates CPA, P.C.	1/06/2023

Countersigned by


Authorized Representative

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

POLICYHOLDER NOTICE

THIS POLICY PROVIDES NO COVERAGE FOR **CLAIMS** ARISING OUT OF INCIDENTS, SITUATIONS OR ACTS OR OMISSIONS WHICH TOOK PLACE PRIOR TO THE **PRIOR ACTS DATE**, IF ANY, STATED IN THE POLICY.

THIS POLICY COVERS ONLY **CLAIMS** ACTUALLY MADE AGAINST AN INSURED UNDER THE POLICY WHILE THE POLICY REMAINS IN EFFECT. **CLAIMS** MAY BE REPORTED, HOWEVER, DURING THE **CLAIMS MADE RELATIONSHIP** OR DURING THE **AUTOMATIC EXTENDED CLAIM REPORTING PERIOD** OR ANY ADDITIONAL REPORTING PERIOD THE **NAMED INSURED** MAY PURCHASE.

DURING THE FIRST SEVERAL YEARS OF THE **CLAIMS-MADE RELATIONSHIP**, **CLAIMS-MADE** RATES ARE COMPARATIVELY LOWER THAN OCCURRENCE RATES. SUBSTANTIAL ANNUAL PREMIUM INCREASES CAN BE EXPECTED, INDEPENDENT OF OVERALL RATE LEVEL INCREASES, UNTIL THE **CLAIMS-MADE RELATIONSHIP** REACHES MATURITY.

UPON TERMINATION OF COVERAGE FOR ANY REASON, A 60 DAY **AUTOMATIC EXTENDED CLAIM REPORTING PERIOD** WILL BE GRANTED AT NO ADDITIONAL CHARGE. . THE **NAMED INSURED** WILL BE ABLE TO PURCHASE AN ADDITIONAL **EXTENDED CLAIM REPORTING PERIOD**, UNLESS DURING THE FIRST YEAR OF COVERAGE, THIS POLICY IS TERMINATED FOR NON-PAYMENT OF PREMIUM OR FRAUD. WITHIN 30 DAYS AFTER TERMINATION OF COVERAGE, THE COMPANY WILL GIVE WRITTEN NOTIFICATION TO THE **NAMED INSURED** THAT THE **AUTOMATIC EXTENDED CLAIM REPORTING PERIOD** APPLIES, WHICH NOTICE WILL STATE THE IMPORTANCE OF PURCHASING AN ADDITIONAL **EXTENDED CLAIM REPORTING PERIOD** AND THE PREMIUM FOR SUCH ADDITIONAL COVERAGE. NO SUCH NOTICE WILL BE SENT IF THIS POLICY HAS BEEN IN EFFECT FOR ONE YEAR OR MORE AND HAS BEEN TERMINATED FOR NONPAYMENT OF PREMIUM OR FRAUD.

THE **NAMED INSURED** SHALL HAVE THE GREATER OF SIXTY DAYS FROM THE EFFECTIVE DATE OF TERMINATION OF COVERAGE OR THIRTY DAYS FROM THE DATE OF MAILING OR DELIVERY OF THE NOTICE MENTIONED ABOVE TO SUBMIT WRITTEN ACCEPTANCE OF THE **EXTENDED CLAIM REPORTING PERIOD**.

ALL OTHER PROVISIONS OF THE POLICY REMAIN UNCHANGED.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

Must Be Completed		Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy	
ENDT. NO.	POLICY NO.	ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
002	APL-275285832	Calabrese Associates CPA, P.C.	1/06/2023

Countersigned by


Authorized Representative

NOTICE:

THESE POLICY FORMS AND THE APPLICABLE RATES ARE EXEMPT FROM THE FILING REQUIREMENTS OF THE NEW YORK STATE INSURANCE DEPARTMENT. HOWEVER, SUCH FORMS AND RATES MUST MEET THE MINIMUM STANDARDS OF THE NEW YORK INSURANCE LAW AND REGULATIONS.

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY Amendatory Endorsement Claim Expenses Outside the Limits

We agree with you that the following amendments are made part of your Policy:

1. Section II., COVERAGE AGREEMENTS, paragraph C. is deleted in its entirety and replaced as follows:

C. 1. Payment of damages

We are not obligated to investigate, defend, pay or settle a **claim** after the applicable limit of our liability has been exhausted by payment of **damages** or after we have tendered the remaining available limits of liability into a court of competent jurisdiction. In such case, we shall have the right to withdraw from the further investigation, defense or settlement of any **claim** by tendering control of said investigation, defense or settlement to you. We will initiate, and cooperate in, the transfer of control to you of any **claims** which were reported to us prior to the exhaustion of such limit. You must cooperate in the transfer of control of such **claims**. We agree to take the necessary steps, as we deem appropriate, at our own expense, to avoid a default in such **claims** until such transfer has been completed, provided you cooperate in completing such transfer. You must reimburse us for expenses we incur in taking those steps we deem appropriate to avoid a default.

2. Payment of claim expenses

We are not obligated to investigate or defend or continue to investigate or defend a **claim** after the limit of liability applicable to **claims** expenses as set forth in paragraph 3 of this Endorsement is exhausted. In such case we shall have the right to withdraw from the further investigation or defense of such **claim** by tendering control of said investigation, defense or settlement of the **claim** to you. However, we reserve the right to designate counsel, at our own expense, to associate with you in the continued defense of such **claim**. In such case, you shall not enter into any settlement or agreement without our prior written consent.

2. Section III., LIMITS OF LIABILITY paragraphs A., and B. are deleted in their entirety and replaced as follows:

A. Each Claim

Subject to B. below, the limit of liability for **damages** for each **claim** shall not exceed the amount stated in the Declarations as "Each Claim".

B. Aggregate

Subject to A. above, the limit of liability for **damages** for all **claims** shall not exceed the amount stated in the Declarations as "Aggregate".

3. Section III., LIMITS OF LIABILITY, is amended to add a new paragraph as follows:

Claim Expenses

Claim expenses are in addition to the limits of liability. **Claim expenses** are not payable under this Policy until all other valid and collectible insurance available to you for **claim expenses** has been exhausted.

ALL OTHER PROVISIONS OF THIS POLICY REMAIN UNCHANGED.

This endorsement is a part of **your** policy and takes effect on the effective date of **your** policy, unless another effective date is shown below.

<i>Must Be Completed</i>		<i>Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy</i>	
ENDT. NO.	POLICY NO.	ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
003	APL-275285832	Calabrese Associates CPA, P.C.	1/06/2023

NOTICE:

THESE POLICY FORMS AND THE APPLICABLE RATES ARE EXEMPT FROM THE FILING REQUIREMENTS OF THE NEW YORK STATE INSURANCE DEPARTMENT. HOWEVER, SUCH FORMS AND RATES MUST MEET THE MINIMUM STANDARDS OF THE NEW YORK INSURANCE LAW AND REGULATIONS.

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY Amendatory Endorsement First Dollar Deductible

We agree with you that Section III., LIMITS OF LIABILITY paragraph C., is deleted in its entirety and is replaced as follows:

C. Deductible

Our obligation to pay **damages** as a result of a **claim** is in excess of the applicable amount of the deductible. The **Named Insured** agrees to pay all **damages** up to the amount of such deductible. The deductible amount applies either on a per **claim** or on an aggregate basis as is indicated on the Declarations. Payment of the deductible or portions thereof shall be made by the **Named Insured** as **damages** are paid.

ALL OTHER PROVISIONS OF THIS POLICY REMAIN UNCHANGED.

This endorsement is a part of **your** policy and takes effect on the effective date of **your** policy, unless another effective date is shown below.

<i>Must Be Completed</i>	
ENDT. NO.	POLICY NO.
004	APL-275285832

<i>Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy</i>	
ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
Calabrese Associates CPA, P.C.	1/06/2023

Countersigned by


Authorized Representative



**AMENDATORY ENDORSEMENT
SOLE OWNER DEATH AND DISABILITY EXTENDED CLAIM REPORTING PERIOD
(FOR USE ALONG WITH THE CPA NETPROTECT ENDORSEMENT/CPA NETPROTECT PRIME
ENDORSEMENT)**

It is understood and agreed that the Policy is amended as follows:

- I. The section entitled **EXTENDED CLAIM REPORTING PERIOD** is amended by the addition of the following:

Death or disability extended claim reporting period

1. If you die or become **totally and permanently disabled** during the **policy period**, then upon the latter of the expiration of: the **policy period**; any renewal or successive renewal of this Policy; or any automatic or optional **extended claim reporting period**, you shall be provided with a death or disability **extended claim reporting period** as provided below:
 - a. In the event of death, **your** estate, heirs, executors or administrators must, within sixty (60) days of the expiration of the **policy period**, provide us with written proof of the of death. This **extended claim reporting period** is provided to **your** estate, heirs, executors and administrators until the executor or administrator of the estate of **your** estate is discharged.
 - b. If you become **totally and permanently disabled**, you or your legal guardian must, within sixty (60) days of the expiration of the **policy period**, provide us with written proof that you are **totally and permanently disabled**, including the date the disability commenced, certified by your physician. We retain the right to contest the certification made by your physician, and it is a condition precedent to this coverage that you agree to submit to medical examinations by any physician designated by us. This **extended claim reporting period** is provided until you shall no longer be **totally or permanently disabled** or until your death, in which case subparagraph a. hereof shall apply.
2. No additional premium will be charged for any death or disability **extended claim reporting period**.
3. Separate death or disability **extended claim reporting period** limits of liability.

For all **claims** other than **claims** for **network damage** covered under the **CPA NETPROTECT ENDORSEMENT** or **CPA NETPROTECT PRIME ENDORSEMENT** of this Policy, our limit of liability for all **claims** first made against you and reported to us during any death or disability **extended claim reporting period** shall be reinstated to the limits of liability applicable to this Policy as set forth in the Declarations and Section III., Limits of Liability. Solely with respect to **claims** for **network damage** covered under the **CPA NETPROTECT ENDORSEMENT** or **CPA NETPROTECT PRIME ENDORSEMENT**, our limit of liability for all such **claims** for **network damage** first made against you and reported to us during any death or disability **extended claim reporting period** shall be reinstated to the limits of liability as set forth in the **CPA NetProtect Coverage Schedule** of such Endorsement.

- II. Solely with respect to the coverage provided by this Endorsement, the Section entitled **DEFINITIONS** is amended as follows:

- A. The definition of **You** and **Your** is deleted in its entirety and replaced with the following:

You and **Your** means an individual who is the sole owner of the **Named Insured** where such sole owner is an officer, director or employee who renders **professional services** on behalf of the **Named Insured**.

- B. The following new definition is added:



"Totally and permanently disabled" means that you are so disabled as to be wholly prevented from rendering of **professional services** provided that such disability:

- A. did not preexist the inception date of this Policy;
- B. has existed continuously for not less than six (6) months; and
- C. is reasonably expected to be continuous and permanent.

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.



POLICYHOLDER NOTICE

Ethics and proper business conduct has been the cornerstone of CNA since 1897. While much has changed during the last century, our commitment to these core values has not wavered. We strongly believe that proper business conduct is more than the practice of avoiding wrong; it is also a matter of choosing to do right. Nowhere is this more essential than helping in the fight against terrorism. As such, we are committed to complying with U.S. Department of Treasury Office of Foreign Asset Control (OFAC) requirements.

Through a variety of laws, OFAC administers and enforces economic sanctions against countries and groups of individuals, such as terrorists and narcotics traffickers. These laws prohibit all United States citizens (including corporations and other entities) and permanent residents from engaging in transactions with sanctioned countries and with individuals and entities on the Specially Designated Nationals (SDN) list. Because all U.S. citizens and companies are subject to this law, we wanted to be sure you were aware of its scope and restrictions. If you haven't already done so, you may want to consider discussing this issue with your legal counsel to ensure you are in compliance.

For insurance companies, accepting premium from, issuing a policy to, insuring property of, or making a claim payment to an individual or entity that is the subject of U.S.-imposed economic sanctions or trade embargoes usually are violations of these laws and regulations. Fines for violating OFAC requirements can be substantial. CNA has established an OFAC compliance program part which includes the use of exclusionary policy language. We believe this makes good business sense for CNA and you.

Our records indicate that you have insurance coverage coming up for renewal with us. The purpose of this letter is to advise you that your renewal policy includes OFAC exclusionary policy language, which may reduce or eliminate certain coverage. Specifically, if it is determined that your policy violates certain Federal or State laws or regulations, such as the U.S. list of Specially Designated Nationals or Blocked Persons (organizations or individuals associated with terrorist groups), any term or condition of your policy will be null and void to the extent it violates the applicable laws or regulations of the United States.

We're sure you share our commitment to compliance and thank you for your cooperation.

Your policy language reads as follows:

ECONOMIC AND TRADE SANCTIONS CONDITION

The following condition is added to the Policy:

ECONOMIC AND TRADE SANCTIONS CONDITION

In accordance with laws and regulations of the United States concerning economic and trade embargoes, this policy is void from its inception with respect to any term or condition of this policy that violates any laws or regulations of the United States concerning economic and trade embargoes including, but not limited to the following:

1. Any insured under this Policy, or any person or entity claiming the benefits of such insured, who is or becomes a Specially Designated National or Blocked Person or who is otherwise subject to U.S. economic or trade sanctions;
2. Any claim or suit that is brought in a Sanctioned Country or by a Sanctioned Country Government, where any action in connection with such claim or suit is prohibited by U.S. economic or trade sanctions;
3. Any claim or suit that is brought by any Specially Designated National or Blocked Person or any person or entity who is otherwise subject to U.S. economic or trade sanctions;
4. Property that is located in a Sanctioned Country or that is owned by, rented to or in the care, custody or control of a Sanctioned Country Government, where any activities related to such property are prohibited by U.S. economic or trade sanctions; or
5. Property that is owned by, rented to or in the care, custody or control of a Specially Designated National or Blocked Person, or any person or entity who is otherwise subject to U.S. economic or trade sanctions.

As used in this endorsement a Specially Designated National or Blocked Person is any person or entity that is on the list of Specially Designated Nationals and Blocked Persons issued by the U.S. Treasury Department's Office of Foreign Asset Control (O.F.A.C.) as it may be from time to time amended.

As used in this endorsement a Sanctioned Country is any country that is the subject of trade or economic embargoes imposed by the laws or regulations of the United States of America.



AMEND LIMITS OF LIABILITY ENDORSEMENT
(Risk Management Incentives - Use of Engagement Letters)

It is understood and agreed that the section entitled **LIMITS OF LIABILITY**, the sub-section entitled Risk Management Incentives, the paragraph entitled Use of Engagement Letters, the phrase "then we will reduce **your** deductible, applying to that **claim**, by 50%, up to a total amount of \$5,000" is amended to delete "\$5,000" and replace it with "\$10,000."

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.



CPA NETPROTECT ENDORSEMENT - NEW YORK

In consideration of the additional premium amount **\$279.00**, it is understood and agreed that the Policy is amended as follows:

I. The Declarations are amended to add the following:

CPA NetProtect Coverage Schedule

<u>Claims for Network Damage/Extortion Demands</u>	
Limit applicable to all claims for network damage in the aggregate	\$500,000
Sublimit applicable to all extortion demands in the aggregate	\$75,000
Deductible applicable to each claim for network damage	\$1,000
Deductible applicable to each extortion demand	\$1,000
<u>Privacy Event Expenses</u>	
Limit applicable to all privacy event expenses in the aggregate	\$100,000
Deductible applicable to each privacy event	\$0
<u>CPA NetProtect Prior Acts Date:</u> 1/06/2022	

II. The section entitled **COVERAGE AGREEMENTS** is amended as follows:

A. Paragraph A. is amended by the addition of the following:

In accordance with all the terms and conditions of the Policy, we will also pay on **your** behalf all sums in excess of the deductible, up to our limits of liability, that **you** become legally obligated to pay as **damages** and **claim expenses** because of a **claim for network damage** that is both first made against **you** during the **policy period** by reason of any act or omission by **you** or by any person (including a **rogue employee**) for whose **wrongful acts** **you** are legally liable provided that:

1. the **wrongful act** occurs on or after the **CPA NetProtect prior acts date** and before the end of the **policy period**;
2. such **claim** is reported to us in accordance with the requirements of this Policy;
3. prior to the inception date of the **policy period**, **you** did not have knowledge of any such **wrongful act**;
4. the **wrongful act** or any **interrelated wrongful acts** have not been the subject of any notice given under any prior policy; and,
5. such **claim** is not covered under any other coverage agreement of this Policy or any other coverage issued by us, or any affiliate of such Insurer.

B. Solely with respect to **claims for network damage**, paragraph B. is deleted in its entirety and is replaced with the following:



- B. We shall have the right and duty to defend any **claim** seeking **damages**, even if any of the allegations of the **claim** are groundless, false or fraudulent. We shall have the right to appoint counsel and to make such investigation and defense of a **claim** as it deems necessary. Alternatively, **you** shall:

1. select the defense attorney or have the right to consent to our choice of defense attorney, which consent shall not be reasonably withheld;
2. participate in and assist in the direction of the defense of any **claim**; and
3. consent to any settlement, which consent shall not be unreasonably withheld.

In the event that a **claim** is subject to arbitration or mediation, we shall be entitled to exercise all of **your** rights in the choice of arbitrators or mediators and in the conduct of an arbitration and mediation proceeding.

- C. The following is added:

- Supplemental Insuring Agreements

1. **Privacy Event Expense**

In accordance with all the terms and conditions of the Policy, we will pay on **your** behalf any **privacy event expenses**, in excess of the deductible, up to our limits of liability, that directly respond to a **privacy event** first discovered during the **policy period**; provided, however, that all **privacy events** must be reported to us in accordance with the requirements of this Policy and all **privacy event expenses** must be:

- a. incurred within twelve months following the date that **you** reported the **privacy event**; and,
- b. consented to in writing by us (such consent not to be unreasonably withheld).

2. **Extortion Payments**

In accordance with all of the terms and conditions of the Policy, we will reimburse **you** for any **extortion payments** in excess of the deductible, up to our limit of liability, that directly respond to an **extortion demand** first made during the **policy period**; provided, however, that all **extortion demands** must be reported to us in accordance with the requirements of this Policy and all **extortion payments** must be:

- a. incurred within twelve months following the date that **you** reported the **extortion demand**; and,
- b. consented to in writing by us (such consent not to be unreasonably withheld).

- II. Solely with respect to the coverage provided by this endorsement, the section entitled **DEFINITIONS** is amended as follows:

- A. The definitions of **Claim**, **Damages**, **Interrelated claims** and **You** and **your** are deleted in their entirety and are replaced with the following:

Claim means:

- A. a written demand (other than an **extortion demand**) for monetary damages or non-monetary relief; or
- B. a civil adjudicatory proceeding or arbitration against **you**, alleging a **wrongful act**.



However, a **claim** does not include any criminal proceeding or investigation or any regulatory proceeding or investigation.

Damages means civil awards, settlements and judgments which **you** are legally obligated to pay as a result of a covered **claim**. **Damages** shall not include:

- A. return or restitution of **your** profits, royalties, fees, expenses, taxes or costs;
- B. punitive or exemplary amounts, and the multiplied portion of multiplied awards on **claims** otherwise payable under this Policy;
- C. criminal, civil, administrative or regulatory relief, fines or penalties;
- D. any amounts for which there is no legal recourse against **you**, including those which **you** are not legally obligated to pay;
- E. injunctive or declaratory relief;
- F. matters which are uninsurable as a matter of law; or
- G. plaintiff's attorney fees or expenses associated with items A. through F. above.

Interrelated claims are all **claims** arising out of a single **wrongful act** or arising out of **interrelated wrongful acts**.

You and your means the Named Insured and any **predecessor firm** and:

- A. any person who is or becomes a partner, officer, director, associate, or employee of the **Named Insured**;
- B. any person previously affiliated with the **Named Insured** or a **predecessor firm** as a partner, officer, director, associate, or employee;
- C. any person or entity that is an independent contractor to the **Named Insured** provided that such person or entity is not:
 - 1. employed by the **Named Insured** or **predecessor firm** or by any entity controlled, owned, managed or operated by the **Named Insured** or **predecessor firm**; or
 - 2. controlled, owned, managed or operated by the **Named Insured** or **predecessor firm** or by any entity that is controlled, owned, managed or operated by the **Named Insured** or **predecessor firm**;

but only while such person is acting in the capacity as such.

B. The definition of **Interrelated acts or omissions** is deleted in its entirety.

C. The following new definitions are added:

CPA Netprotect prior acts date means the date, if any, set forth as such in the Data Breach and Network Security Coverage Schedule of the Declarations.

Extortion demand means an incident or series of incidents or **related incidents** occurring during the **policy period** where **you** receive a threat to launch an attack on, to suspend, or to otherwise disrupt a **network**, disrupt or deface **your** website or release or use **protected information** in **your** care, unless monies are paid or specified action is taken, and **you** believe there is an imminent and probable danger of such action. An **extortion demand** does not include any demand seeking monies from **you** that are allegedly due and owing pursuant to contract or operation of law.

Extortion payment means all reasonable and necessary expenses incurred by **you** with our prior consent, in order to respond to an **extortion demand**, including payment of monies demanded by an extortionist. **Extortion payments** do not include such expenses to the extent **you** have recovered such expenses or been reimbursed for them from any other source.

Interrelated wrongful acts means any **wrongful acts** that are logically or causally connected by reason of any common fact, circumstance, situation, transaction, event, advice or decision.



Non-public corporate information means proprietary and confidential information including trade secrets, of a third-party entity.

Privacy event means any event or series of events or **related events** which in **your** reasonable opinion did cause or is reasonably likely to result in the disclosure or unauthorized use of **protected information** of clients of the firm or the owners, partners, officers and employees of **you**, in **your** care or custody.

Privacy event expenses means all reasonable and necessary fees, costs and expenses incurred by **you** and consented to by us:

- A. to provide voluntary notification to individuals or entities whose **protected information** may have been subject to a **privacy event**;
- B. to directly effect compliance with a **security breach notice law** including notification to individuals or entities who are required to be notified;
- C. to hire a computer forensics firm to investigate the existence and cause of a **privacy event** and to determine the extent such **protected information** has been or may have been disclosed;
- D. to hire an attorney or expert to negotiate with regulators and determine the applicability of and the actions necessary to comply with **security breach notice laws**;
- E. to minimize harm to **your** reputation from a **privacy event**, including but not limited to the costs to set up a call center or provide a credit monitoring service for those impacted by a **privacy event**;
- F. to remediate any deficiencies that gave rise to the **privacy event**.

Protected information means **non-public corporate information** or **non-public personal information**.

Related events mean all events that are logically or causally connected by any common fact, circumstance, situation, transaction, event, advice or decision.

Related incidents mean all incidents that are logically or causally connected by any common fact, circumstance, situation, transaction, event, advice or decision.

Rogue employee means any of **your** employees who act outside of their scope of employment.

Security breach notice law means any statute or regulation that requires an entity that maintains **protected information** to provide notice to specified individuals of any actual or potential unauthorized disclosure or potential disclosure of such **protected information**.

Wrongful act means any actual or alleged act, error, omission, neglect or breach of duty that results in any **security breach** of **your network**. Provided, however, **wrongful act** shall not include any act, error, omission, neglect or breach of duty in the rendering or failure to render **professional services**.

III. Solely with respect to the coverage provided by this endorsement, the section entitled **LIMITS OF LIABILITY**, is amended as follows:

A. Paragraphs A., B. and C. are deleted in their entirety and are replaced with the following

A. All **Claims** Aggregate Limit of Liability

The limit of our liability for **damages** and **claim expenses** for all **claims** for **network damage** shall not exceed the amount stated in the CPA NetProtect Coverage Schedule of the Declarations.

B. All **Extortion Demands** Aggregate Sublimit of Liability

The limit of our liability for **extortion payments** for all **extortion demands** shall not exceed the amount stated in the CPA NetProtect Coverage Schedule of the Declarations. Such amount is a sublimit of liability which is included within, and not in addition to, the limit of our liability for



damages and claim expenses for all **claims** for **network damage** stated in the CPA NetProtect Coverage Schedule of the Declarations.

C. Deductibles

Our obligation to pay **damages and claim expenses** as a result of a **claim** for **network damage**, our obligation to pay **extortion payments** as a result of an **extortion demand** and our obligation to pay **privacy event expenses** as a result of a **privacy event** is in excess of the amount of the applicable deductibles stated in the CPA NetProtect Coverage Schedule of the Declarations. The **Named Insured** agrees to pay all **damages, claim expenses, extortion payments and privacy event expenses** up to the amount of such deductibles. The deductible amounts apply on a per **claim/extortion demand/privacy event** basis. Payment of the deductibles or portions thereof shall be made by the **Named Insured** as **claim expenses/extortion payments/privacy events** are incurred or **damages** are paid.

B. The following new paragraph is added:

- All Privacy Events Aggregate Limit of Liability

The limit of our liability for **privacy event expenses** for all **privacy events** shall not exceed the amount set forth in the CPA NetProtect Coverage Schedule of the Declarations.

V. Solely with respect to the coverage provided by this endorsement, the section entitled **EXCLUSIONS** is amended as follows:

A. Exclusion A. is deleted in its entirety and is replaced with the following:

- A. any **claim** based upon or arising out of any actual or alleged **bodily injury** (including death), sickness, disease, emotional distress, mental anguish, of any person, or property damage;

B. The following new exclusions are added:

This Policy does not apply to:

- any **claim** by or on behalf of any of **you** provided, however that this exclusion does not apply to:
 1. any **claim** that is in the form of a crossclaim, third-party claim or otherwise for contribution or indemnity which is part of and results directly from a **claim** which is not otherwise excluded under this Policy;
 2. any **claim** brought or maintained by or on behalf of a bankruptcy or insolvency trustee, examiner, liquidator, receiver or rehabilitator for **you** or any assignee of such trustee, examiner, liquidator, receiver or rehabilitator;
- any **claim** based upon or arising out of any actual or alleged discrimination, humiliation, harassment or misconduct that relate to an individual's race, creed, color, age, sex, national origin, religion, handicap, marital status or sexual preference;
- any **claim** as a direct result of any action or order by any domestic or foreign law enforcement, administrative, regulatory or judicial body or other governmental authority;
- any **claim** based upon or arising out of any failure of:
 1. electrical infrastructure;
 2. telecommunications infrastructure; or
 3. any satellite,which is not under **your** operational control;



- any **claim** based upon or arising out of price discounts, prizes, awards, coupons or any other valuable consideration given in excess of the total contracted or expected amount;
- any **claim** made against **you** by any entity, if at the time of the **wrongful act** giving rise to such **claim**:
 1. **you** controlled, owned, operated or managed such entity;
 2. **you** were an owner, partner, director, officer or employee of such entity;

For the purpose of this exclusion, a 15% or more owner of the equity interest of any such entity shall be deemed to be an owner of such entity.

- any **claim** based upon or arising out of actual or alleged infringement of patent;
- any **claim** based upon or arising out of any actual or alleged:
 1. unfair competition, dilution, deceptive trade practices, civil actions for consumer fraud or false or deceptive advertising or misrepresentation in advertising;
 2. charges of price fixing, monopolization or restraint of trade;
 3. violation of:
 - a. the Federal Trade Commission Act;
 - b. the Sherman Act, the Clayton Act, or any federal statutory provision regarding anti-trust, monopoly, price fixing, price discrimination, predatory pricing or restraint of trade;
 - c. the Racketeer Influenced and Corrupt Organizations Act;
 - d. any rules or regulations promulgated under or in connection with the above statutes, or any similar provision of any federal, state, foreign or other law (including common law) or statute,

VI. Solely with respect to the coverage provided by this endorsement, the section entitled **POLICY CONDITIONS**, the paragraphs entitled Duties in the event of a **claim** and Duties in the event of a potential **claim** are deleted in their entirety and are replaced with the following:

Notice of Claim, Privacy Event or Extortion Demand

You, as a condition precedent to our obligations under this Policy, shall as soon as reasonably practical after learning of a **claim**, **privacy event** or **extortion demand** give written notice during the **policy period**, any subsequent renewal, or any **extended claim reporting period**, of such **claim**, **privacy event** or **extortion demand** to us or our licensed agent. Failure to give such notice as soon as reasonably practical shall not invalidate coverage of such **claim**, **privacy event** or **extortion demand**, unless the failure to provide timely notice has prejudiced us or unless the notice is provided after the expiration of the **policy period**, any renewal policy period and any **extended claim reporting period**.

Notice of Circumstances

If during the **policy period**, **you** first become aware of any facts or circumstances which may reasonably be expected to give rise to a **claim** and during such **policy period** give written notice to us or to our licensed agent of:

1. the allegations anticipated as the basis of the potential **claim** and the names of any potential claimants;
 2. the identity of any of **you** allegedly responsible for such specific facts and circumstances;
 3. the consequences which have resulted or may result from such specific facts and circumstances;
 4. the amount of the potential monetary damages or the nature of non-monetary relief which may be sought in consequence of such specific facts and circumstances; and
 5. the circumstances by which **you** first became aware of such specific facts and circumstances,
- then any such covered **Claim** which is subsequently made and which arises out of such facts and circumstances shall be deemed to have been first made against **you** and reported to us or to our licensed agent by **you** at the time such written notice was received by us or by our licensed agent.



VII. Solely with respect to the coverage provided by this endorsement, the section entitled **EXTENDED CLAIM REPORTING PERIOD** is amended as follows:

- A. Paragraph B. is amended by the deletion of the last sentence in its entirety which is replaced with the following:

Upon **termination of coverage**, the aggregate limit of liability for this automatic **extended claim reporting period** shall be equal to the amount remaining in this Policy's annual aggregate liability limit for **claims for network damage** as set forth in the **CPA NetProtect Coverage Schedule**.

- B. Paragraph I. is deleted in its entirety and is replaced with the following:

I. Limits of liability for such additional **extended claim reporting period** shall be:

1. if the **claims-made relationship** has continued for three years or more, at least equal to 100 percent of the Policy's aggregate limit for **claims for network damage** as set forth in the **CPA NetProtect Coverage Schedule**; or
2. if the **claims-made relationship** has continued for less than three years, at least equal to the greater of:
 - a. the amount of coverage remaining in the Policy's annual aggregate liability limit for **claims for network damage** as set forth in the **CPA NetProtect Coverage Schedule**, or
 - b. 50 percent of the Policy's annual aggregate liability limit for claims for network damage as set forth in the CPA NetProtect Coverage Schedule.

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.

Important Information

about Claims-Made Policies and Pricing

What does claims-made and reported coverage mean to me?

Most accountants professional liability insurance policies, including the AICPA Professional Liability Insurance Program, are written on a **claims-made and reported basis**. When insurance companies underwrite a line of business "claims-made and reported", they are defining their liability each year to apply only to claims made and reported on policies issued in that year. This enables them to more accurately estimate their reserves and respond more promptly to changes in the industry. Professional liability policies for doctors, lawyers, architects, accountants, etc. are usually written this way.

In order for claims-made coverage to respond to a claim, the incident that led to the claim must have happened on or after the initial effective date of a policy **and** the claim must be first made against you and reported to the insurance company while the policy is in force.

The requirement that a claim be made against you and reported to the insurance company during a period that the policy is in force necessitates the maintenance of continuous coverage. If a policy is not in force when a claim is made, no coverage will be afforded. By maintaining continuous coverage, you ensure that services performed during previous policy periods will be covered should a claim arise.

One advantage of claims-made coverage is that it allows policy limits to be increased over time. The liability limits in force at the time a claim is made will apply, regardless of when the act, error or omission occurred, provided it happened after the initial effective date, or prior acts date of the policy. This way, insureds can select policy limits that reflect the current liability environment.

What is prior acts coverage?

Coverage for services performed prior to the effective date of the policy is available under most claims-made policies. This is called **prior acts coverage**.

The **prior acts date** establishes the initial effective date for coverage to be extended to the services a firm performs. Usually this date is established as the policy inception date of a firm's first claims-made policy (if claims-made coverage has been maintained continuously) or to some date the firm and the insurance company agree upon for pricing or underwriting reasons. Generally, the prior acts date will remain the same with each subsequent renewal. If an act, error or omission happened before the prior acts date, it will not be eligible for coverage.

Prior acts coverage allows insured firms to move from one insurance company to another without losing protection for covered services performed in the past.

How does claims-made coverage affect my premium?

Typically, professional liability claims are made a number of years **after** the service or incident that caused the loss. The amount of time between when services are rendered and when a claim arises varies, depending upon the type of services provided.

Consequently, with each successive year of claims-made coverage, the likelihood of experiencing a covered claim increases. To reflect this actuality, insurance companies significantly discount claims-made policy premiums in the first year of coverage, and then gradually "step" the premium rate through yearly increases. This process is called **step rating**. The percentage of these increases and the number of years "stepped" varies among insurance carriers and policies. However, a mature premium rate for a claims-made policy is generally established in the third through eighth years of continually maintained coverage.

Once a claims-made policy is considered mature, the premium no longer reflects a reduced risk, and the insurance company will rate the policy at a steady level; however, premiums could change for other reasons. It is important to note that the position in the step rating process is not the only consideration in determining a firm's premium. Areas of practice, annual billings, the number of professionals, quality control procedures, claim history, as well as other factors are taken into consideration when assessing the risk and determining an appropriate premium.

What can I do to reduce my firm's insurance premium?

You have a role in the determination of your firm's premium. The AICPA Professional Liability Insurance Program offers a range of premium credits that reward risk reducing activities, including membership in the AICPA Governmental or Employee Benefit Plan Audit Quality Centers, claims-free status, consistent use of engagement letters, receipt of an unqualified peer review, and CNA risk control training participation.

Please call 1-800-221-3023 if you have any questions.

Endorsed by:



Underwritten by:



Brought to you by:



Aon Insurance Services is the brand name for the brokerage and program administration operations of Affinity Insurance Services, Inc. (TX 13695), (AR 100106022); in CA and MN, AIS Affinity Insurance Agency, Inc. (CA 0795465); in OK, AIS Affinity Insurance Services Inc.; in CA, Aon Affinity Insurance Services, Inc. (CA 0G94493), Aon Direct Insurance Administrator and Berkeley Insurance Agency; and in NY, AIS Affinity Insurance Agency.

One or more of the CNA companies provide the products and/or services described. The information is intended to present a general overview for illustrative purposes only. It is not intended to constitute a binding contract. Please remember that only the relevant insurance policy can provide the actual terms, coverages, amounts, conditions and exclusions for an insured. All products and services may not be available in all states and may be subject to change without notice. CNA is a registered trademark of CNA Financial Corporation. Copyright © 2015 CNA. All rights reserved.



To Report a Claim	
<p>By Email:</p> <p>APLNewLoss@CNA.com</p>	<p>By Mail:</p> <p>Director of Accountants Claims CNA Insurance Companies 151 N. Franklin Street Chicago, IL 60606</p>

Insured Information			
Insured Name:		Policy Number:	
Address:			
Main Contact:		Contact Phone:	
Contact Title:		Contact email:	

Type of Report: ☐ Potential Claim ☐ Subpoena ☐ Regulatory Matter ☐ Claim/Lawsuit

Incident Information			
Date You Received the Matter:		Claimant Name:	
Date(s) of Client Service:		Area of Practice Provided:	

Brief Description of Claim <i>(attach a second page if needed)</i>

- Copy of Summons and Complaint, Subpoena, Regulatory Letter or Claim Letter
- Copy of Engagement Letter utilized

Signature: _____ Date: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/10/2023

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 AUTOMATIC DATA PROCESSING INSURANCE AGCY INC 1 ADP BLVD MS 625 ROSELAND, NJ 07068 (877) 677-0428	CONTACT NAME: PHONE (A/C, No, Ext): (877) 677-0428 FAX (A/C, No): (877) 677-0430 E-MAIL ADDRESS: spcbicadp@travelers.com
INSURED CALABRESE ASSOCIATES CPA PC 24 NORTH KING ST MALVERNE, NY 11565	INSURER(S) AFFORDING COVERAGE INSURER A : THE PHOENIX INSURANCE COMPANY INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER: 819847140421960** **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
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> _____ GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$ \$ \$ \$ \$
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) \$ \$ \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE \$ \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-1N347007-23	01/11/2023	01/11/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER NASSAU COUNTY 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 <i>Michael J. Mulligan</i>
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BRUCE BLAKEMAN
COUNTY EXECUTIVE



EDWARD W. POWERS
PUBLIC ADMINISTRATOR

MEAGAN M. McCARTY
DEPUTY PUBLIC ADMINISTRATOR

OFFICE OF THE PUBLIC ADMINISTRATOR

240 Old Country Road, Suite 603
Mineola, New York 11501
(516) 571-5911
FAX (516) 571-2924

March 13, 2023

Robert Cleary
Chief Procurement Officer
Nassau County
One West Street
Mineola, NY 11501

RE: Calabrese and Associates

Dear Mr. Cleary,

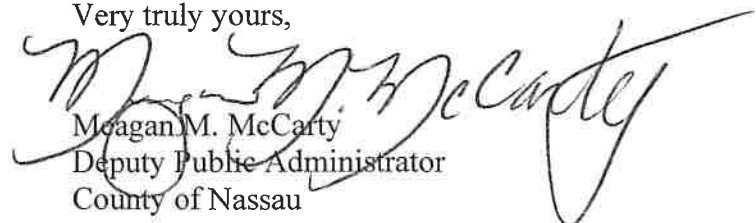
In December, we began the process of submitting the items necessary for our annual audit within FAMIS and APEX. I started with Nassau County in May, so this was my first time submitting the vendor completely by myself.

You are aware of the challenges regarding this process and several times (I believe this is now our fourth attempt to get our vendor paid), our claim was flat out rejected instead of us being informed of any changes that needed to be made, so we had to start the process over and over again. During this time, we have onboarded our new Public Administrator and he has approved the vendor payment on several occasions.

This is our only payment that we require through this system, and we hope that there are no further delays in paying our vendor-since the invoice is now critically overdue.

Thank you for all your help and assistance regarding this matter and we look forward to having a more seamless go at it next year.

Very truly yours,


Meagan M. McCarty
Deputy Public Administrator
County of Nassau