



Certified: --

E-18-24

FILED WITH THE NASSAU COUNTY
CLERK OF THE LEGISLATURE
JANUARY 29, 2024 3:45PM

NIFS ID: CLCO24000001

Capital:

Contract ID #: CQCO20000003

NIFS Entry Date: 01/23/2024

Department: Comptroller

Service: Accounting & Financial Services

Term: from 06/01/2022 to 05/31/2027

Contract Delayed: X

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

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

Vendor/Municipality Info:	
Name: Crowe LLP	ID#: 350921680
Main Address: 485 Lexington Avenue New York, NY 10017	
Main Contact: Delia Bruntz	
Main Phone: (630) 586-5321	

Department:
Contact Name: Elizabeth Hill
Address: 240 Old Country Rd, Mineola, NY 11501
Phone: (516) 571-1129
Email: ehill@nassaucountyny.gov, abamgboye1@nassaucountyny.gov, ccasolaro@nassaucountyny.gov

Contract Summary

Purpose: Provision of GASB 87 implementation services, on-call technical services, accounting services and related services.
Procurement History: Five proposals were received from a RFP. Proposals were evaluated and Best and Final Offers were requested from four proposers who presented their offerings. Crowe LLP was selected by the evaluation committee.
Description of General Provisions: The services to be provided by the Contractor under this Agreement shall consist of, but not be limited to, assisting the Office in the reporting and disclosure requirements of GASB Pronouncements, including, but not limited to, Statement No. 87, Leases ("GASB 87") and to assist the County in determining the values required to be reported in the County's financial statements and schedules (the Comprehensive Annual Financial Reports ("CAFR")). Such services will also include, but not necessarily be limited to, additional on-call technical services such as COVID-19 revenue impact analysis.
Impact on Funding / Price Analysis: \$102,000.00 additional funding needed including forecasted renewal years' expenses.

Change in Contract from Prior Procurement: Additional services required for GASB 96 services and analysis software changes.

Method of Source Selection:

☒ Contract amendment, extension, or renewal

Contract originally executed on: 04/08/2020

Original procurement method: RFP

MWBE Participation:

☒ Participation of Minority-owned and Women-owned Business Enterprises 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 by the Comptroller's Office prior to the approval of claim vouchers. [Note: This box must be checked.]

☒ Department MWBE Responsibilities: To ensure compliance with MWBE requirements as outlined in Exhibit EE, Department will require vendor to submit list of subcontractor requirements prior to submission of the first claim voucher for services under this contract being submitted to the Comptroller.

Contractor is a (check all that apply):

☐ MWBE

☐ SDVOB

Recommendation: Approve as Submitted

Advisement Information

Fund	Control	Resp. Center	Object	Index Code	Sub Object	Budget Code	Line	Amount
GEN	10	1200	DE	COGEN1200	DE503	COGEN1200 DE503	04	\$19,661.63
						TOTAL	\$19,661.63	

Additional Info	
Blanket Encumbrance	
Transaction	
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	\$19,661.63
Federal	\$0.00
State	\$0.00
Capital	\$0.00
Other	\$0.00
Total	\$19,661.63

Routing Slip

Department			
NIFS Entry	Jeff Schoen	01/25/2024 09:31AM	Approved
NIFS Final Approval	Jeff Schoen	01/25/2024 10:32AM	Approved
Final Approval	Jeff Schoen	01/25/2024 10:53AM	Approved
County Attorney			
Approval as to Form	Thomas Montefinise	01/25/2024 12:06PM	Approved
RE & Insurance Verification	Andrew Amato	01/25/2024 11:02AM	Approved
NIFS Approval	Mary Nori	01/25/2024 12:19PM	Approved
Final Approval	Mary Nori	01/25/2024 12:19PM	Approved
OMB			
NIFS Approval	Nadiya Gumieniak	01/25/2024 10:54AM	Approved
NIFA Approval	Christopher Nolan	01/25/2024 10:56AM	Approved
Final Approval	Christopher Nolan	01/25/2024 10:56AM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Andrew Levey	01/25/2024 05:07PM	Approved
DCE Compliance Approval	Robert Cleary	01/29/2024 01:17PM	Approved
Vertical DCE Approval	Arthur Walsh	01/29/2024 02:30PM	Approved
Final Approval	Arthur Walsh	01/29/2024 02:30PM	Approved
Legislative Affairs Review			
Final Approval	Eleftherios Sempepos	01/29/2024 03:42PM	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. - 2024

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

WHEREAS, the County negotiated an amendment to a personal services agreement with Crowe LLP to provide a provision of GASB 87 implementation services, on-call technical services, accounting services and perform other related services, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

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

AMENDMENT NO. 2

This **AMENDMENT**, (together with the schedules, appendices, attachments and exhibits, if any, this "Agreement"), dated as of the date (the "Effective Date") that this Amendment is executed by Nassau County, is entered into by and between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting for and on behalf of the Office of the Nassau County Comptroller (the "Comptroller" or the "Office"), having its principal office at 240 Old Country Road, Mineola, New York 11501, and (ii) Crowe LLP, having its principal office at 488 Madison Avenue, 3rd Floor, New York, NY 10022 (the "Contractor").

W I T N E S S E T H:

WHEREAS, pursuant to County contract number CQCO20000003 between the County and the Contractor, executed on behalf of the County on April 8, 2020 (the "Original Agreement") the Contractor provides services that consist of, but are not limited to, assisting the Office in the reporting and disclosure requirements of Governmental Accounting Standards Board ("GASB") Pronouncements, such as, Statement No. 87, Leases ("GASB 87"), which services are more fully described in the Original Agreement (the services contemplated under the Original Agreement, the "Services"); and

WHEREAS, in May 2020, the GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance, which delayed the GASB 87 effective date by eighteen months ("Postponement") and issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements, effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

WHEREAS, on October 15, 2021, the County the Contractor entered into an amendment to the Original Agreement as it was deemed in respective best interests of the County and the Contractor to amend the Original Agreement to reflect the Postponement and for the Contractor to perform the Services described in this Original Agreement and include additional on-call technical services such as Covid-19 revenue impact analysis, with services beginning upon issuance of a Notice to Proceed; and

WHEREAS, services under the Original Contract as amended by Amendment 1, began on June 1, 2022;

WHEREAS, the County and the Contractor deem it in their respective best interests to amend the Original Agreement to reflect the additional services related to GASB 96 and convert to a less costly software for the analysis beginning on June 1, 2025 and the Contractor desires to perform the Services described in this Original Agreement and this Amendment; and

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

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

1. Term. This Agreement shall begin on June 1, 2022 and terminate on May 31, 2025, unless sooner terminated in accordance with the provisions of this Agreement. The Office shall have an option to renew this Agreement for one (1) additional year, covering the time period from June 1, 2025 through May 31, 2026, for completion of the Services (as defined below) for the fiscal year ending December 31, 2025. In the event the Office exercises said option, it shall then have a second option to renew this Agreement for one (1) additional year, covering the time period from June 1, 2026 through May 31, 2027, for completion of the Services for the fiscal year ending December 31, 2026. The Office shall exercise such renewal options by written notice thereof to the Contractor not less than thirty (30) days prior to the expiration of the then current Term. All renewal options shall be at the sole discretion of the Office, unless sooner terminated in accordance with the provisions of this Agreement.

2. Payment. The provisions set forth in Section 3(a)(i) and in Section 3(a)(ii) of the Original Agreement shall be amended as follows:

Payment. (a) Except as otherwise provided hereof, the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services under this Agreement, including during any renewals of the Agreement as provided above, shall not exceed six hundred and eleven thousand dollars (\$612,000) ("Maximum Amount"), which shall be subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

i. GASB 87 and GASB 96 all-inclusive fees for up to 300 lease agreements;

<u>For Fiscal Year</u>	<u>Fee</u>
2022	\$98,000
2023	\$45,000
2024	\$33,150
2025	\$30,000 if renewal option is exercised
2026	\$30,000 if renewal option is exercised

(a) Any additional leases beyond the included 300 that need to be reviewed will be billed at a flat rate of \$380 per lease;

(b) Payments will be invoiced and due in accordance with the following schedule:

Period of 6/1/23 - 5/31/24

Date of Invoice

August 31, 2023	10%	\$ 4,500
November 30, 2023	30%	\$13,500
February 28, 2024	40%	\$18,000
at completion per County	<u>20%</u>	<u>\$9,000</u>
	100%	\$45,000

Period of 6/1/24 - 5/31/25Date of Invoice

August 31, 2024	10%	\$3,315
November 30, 2024	30%	\$9,945
February 28, 2025	40%	\$13,260
at completion per County	<u>20%</u>	<u>\$6,630</u>
	100%	\$33,150

Period of 6/1/25 - 5/31/26, if renewal option is exercisedDate of Invoice

August 31, 2025	10%	\$3,000
November 30, 2025	30%	\$9,000
February 28, 2026	40%	\$12,000
at completion per County	<u>20%</u>	<u>\$6,000</u>
	100%	\$30,000

Period of 6/1/26 - 5/31/27, if renewal option is exercisedDate of Invoice

August 31, 2025	10%	\$3,000
November 30, 2026	30%	\$9,000
February 28, 2027	40%	\$12,000
at completion per County	<u>20%</u>	<u>\$6,000</u>
	100%	\$30,000

ii. All-inclusive fee for lease software (if the Office elects, in writing, to use the option), including, basic implementation services, support if the tool is not functioning as intended, and 10 licenses to be used by the Office;

<u>Year</u>	<u>Fee</u>
6/1/23-5/31/24	\$28,924
6/1/24-5/31/25	\$28,924 (including LeaseQuery at no cost)} Oracle NetSuite + Crowe Optimizer
6/1/25-5/31/26	\$11,160
6/1/26-5/31/27	\$11,160

- (a) The County will continue to use Oracle NetSuite and Crowe Optimizing software through May 31, 2025, under the terms of the current lease agreements. For fiscal years 2025 and 2026 as set forth in (ii) above, the County will enter into an agreement for LeaseQuery software provided by Contractor and Contractor is to bill County for the software annually. Year 2025 and 2026 software includes 100 leases, additional leases to be billed at \$7.00 per record per month.

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

CROWE LLP.

By: John Manilla
Name: John Manilla
Title: Partner
Date: 12/7/2023

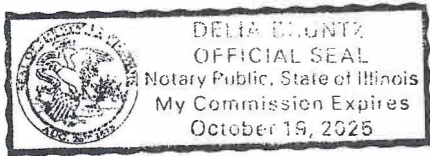
NASSAU COUNTY

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

PLEASE EXECUTE IN BLUE INK

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

On the 1st day of December in the year 2023 before me personally came
John M. Mankie to me personally known, who, being by me duly sworn, did depose
and say that he or she resides in the County of Ottawa; that he or she is the
partner of Coase US, 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.



Delia Bluntz
Notary public

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

On the ____ day of _____ in the year 2023 before me personally came
_____ to me personally known, who, being by me duly sworn, did depose
and say that he or she resides in the County of _____; that he or she is County
Executive of the County of Nassau, the municipal corporation described herein and which
executed the above instrument; and that he or she signed his or her name thereto pursuant to
Section 205 of the County Government Law of Nassau County.

Notary Public

SOFTWARE LICENSE RESALE AGREEMENT

This Software License Resale Agreement ("Agreement") is entered into effective as of December 1, 2023 ("Effective Date"), by and between Crowe LLP, an Indiana limited liability partnership having a place of business at One Mid America Plaza, Suite 500, Oakbrook Terrace, Illinois 60181 ("Crowe"), and Nassau County, having a place of business at 1550 Franklin Ave, Mineola, New York 11501-4801 ("Client").

Client desires to license the third-party software listed below (collectively, the "Third-Party Software") and obtain the maintenance plan(s) listed below (if applicable) (collectively, the "Maintenance Plan"). Crowe, as an authorized reseller, desires to facilitate Client's acquisition of the Third-Party Software and Maintenance Plan, as applicable. The attached Terms and Conditions are an integral part of this Agreement, and such terms are incorporated herein by reference.

Client understands and agrees that its use of the Third-Party Software identified herein will be governed exclusively by the terms of the applicable Third-Party License Agreement as set forth in the link below (if applicable) and any other applicable third-party agreements, or as otherwise agreed upon between Client and the third-party licensor.

Third-Party Software	User Licensing (Concurrent) Quantity	Term	Unit Cost	Extended Cost
LeaseQuery Subscription	Unlimited Users	Year 1 (6/1/24 – 5/31/25)	\$0.00	\$0.00
LeaseQuery Subscription	Unlimited Users	Year 2 (6/1/25 – 5/31/26)	\$11,160.00	\$11,160.00
LeaseQuery Subscription	Unlimited Users	Year 3 (6/1/26 – 5/31/27)	\$11,160.00	\$11,160.00
Software includes 100 lease records, if exceeded in years 2 and 3, additional leases to be billed at \$7.00 per record per month.				
Subtotal				\$22,320.00
Sales Tax			0%	\$0.00
Grand Total				\$22,320.00

Link to Third-Party Software terms: [LeaseQuery EULA: https://leasequery.com/reseller-end-user-terms.pdf](#)

Hosting Provider: [Web-based – LeaseQuery Tenant](#)

Payment Terms and Conditions and Taxes: Payment is due upon invoice receipt. Client shall pay all applicable sales, use, property, excise, and other taxes (federal, state, local, or otherwise), including any tax penalties, but excluding taxes imposed on Crowe's income generally. In the event Client is tax exempt, Client will promptly provide to Crowe a Certificate of Exemption or similar document required to obtain exemption from tax liability.

Additional Third-Party Software: The parties understand that Client may wish to purchase additional licenses to Third-Party Software after the date of execution of this Agreement. To the extent that Client wishes to purchase such additional licenses, the parties may do so by executing an Addendum to this Agreement, reflecting the additional purchases and the accompanying total fees, taxes, and other costs (each an "Addendum"). Each such Addendum shall be governed by, and is subject to, the terms of this Agreement, and this Agreement is hereby incorporated by reference into each such Addendum. Client understands that Crowe's fees are subject to change from time to time and that the applicable Crowe fees for such subsequent purchases will be at the then-current rates in effect at the time of the purchase.

CLIENT ACKNOWLEDGES THAT IT HAS READ THE ENTIRETY OF THIS AGREEMENT, INCLUDING, BUT NOT LIMITED TO, THE TERMS AND CONDITIONS; UNDERSTANDS THIS AGREEMENT; AND AGREES TO BE BOUND BY ITS TERMS. CLIENT FURTHER AGREES THAT THIS AGREEMENT AND ANY ADDENDA EXECUTED BY THE PARTIES CONTAINS THE ENTIRE AGREEMENT BETWEEN THE PARTIES WITH RESPECT TO THE SUBJECT MATTER HEREOF AND SUPERSEDES ALL PREVIOUS WRITTEN AND ORAL UNDERSTANDINGS, AGREEMENTS, NEGOTIATIONS, COMMITMENTS, OR ANY OTHER WRITINGS OR COMMUNICATIONS WITH RESPECT TO SUCH SUBJECT MATTER.

IN WITNESS WHEREOF, Crowe and Client have executed this Agreement.

TERMS AND CONDITIONS

In consideration of the foregoing premises and the mutual promises and agreements set forth herein, and other good and valuable consideration, the parties hereto mutually agree as follows:

1. Definitions. As used herein:

- (a) "Agreement" means the Software License Resale Agreement, these Terms and Conditions, and all documents which are incorporated herein by reference, including any Addenda.
- (b) "Designated Installation Site" means the facility identified on the previous page of this Agreement where the Third-Party Software is to be hosted or installed.
- (c) "Maintenance Plan" means the maintenance plan provided by a third party that is identified in this Agreement, if applicable.
- (d) "Third-Party License Agreement" means the terms, conditions, and agreements that are required by third parties for the use of the Third-Party Software by Client.
- (e) "Third-Party Software" means the software licensed or otherwise distributed by a third party that is identified in this Agreement.

2. Third-Party Software and Maintenance Plan

- (a) Crowe will facilitate Client's acquisition of the Third-Party Software and/or Maintenance Plan, as applicable. Client's use of the Third-Party Software and Maintenance Plan shall be governed by the terms and conditions of the Third-Party License Agreement and other applicable third-party agreements. Client shall have no right, title, or interest in the Third-Party Software beyond the specific licenses and rights granted in the Third-Party License Agreement and any other applicable third-party agreements.
- (b) Client shall comply fully with all terms and conditions of the Third-Party License Agreement and any other applicable third-party agreements. Failure of Client to comply fully with the terms and conditions of the Third-Party License Agreement and any other applicable third-party agreements shall constitute a material breach of this Agreement and, upon written notice to Client, Crowe, at its election, may terminate this Agreement and advise any applicable Third Parties of such termination (who may, in turn, take any measures authorized under the applicable agreement or as may be permitted by law).
- (c) Crowe shall not be responsible for providing Client with any documentation related to the Third-Party Software and/or Maintenance Plan.
- (d) Crowe shall not be responsible for providing Client with any training or support services for the Third-Party Software. Notwithstanding, Client may enter into a separate agreement with Crowe for such training and support services at such fees to be agreed upon by the parties in writing.

- 3. Client Responsibilities.** Client shall, at its own expense and by its own efforts, meet all requirements supplied by the manufacturer or distributor of the Third-Party Software. Client shall identify, review, and comply with all applicable third-party provider terms and conditions and privacy policies, including, but not limited to, the Third-Party License Agreement and any other applicable third-party agreements. Client agrees to periodically monitor and review such terms and conditions and agrees to be bound by and comply with any updates to such terms and conditions or policies. Failure of Client to timely fulfill any of its obligations or responsibilities under this Section or this Agreement shall excuse Crowe from all of Crowe's obligations under this Agreement.

- 4. Price, Fees, and Payment.** Client shall fully and timely pay to Crowe the licensing, maintenance and service fees, and any other fees and costs set forth in this Agreement upon receipt of Crowe's invoice and no later than thirty (30) days from the date of receipt of Crowe's invoice. All payments are non-refundable.

- 5. Delivery.** Client agrees that it will download the Third-Party Software electronically unless the parties agree otherwise in writing. The Third-Party Software and Maintenance Plans are deemed accepted by Client in accordance with the terms of the Third-Party License Agreement or other applicable third-party agreement, or, if not specified therein, upon the earlier of the download or use of the Third-Party Software or upon receipt of any maintenance services, if applicable.

- 6. Changes to the Third-Party Software.** Client may request a change or addition to the quantity of the Third-Party Software ordered under this Agreement. Crowe shall inform Client in writing if such change would result in a material change, including an extension of the time for delivery, or additional costs to Client. No change shall be effective until agreed to in writing by both parties.

- 7. Cancellation.** Client may cancel any order for Third-Party Software at any time, provided that the manufacturer or distributor of such Third-Party Software agrees to such cancellation in writing. Client shall be liable for any costs or expenses incurred by Crowe or imposed by a manufacturer or distributor for the cancellation of any order for the Third-Party Software or Maintenance Plan. Except as may be prohibited by the U.S. bankruptcy laws, in the event of any insolvency or inability to pay debts as they become due by Client, or voluntary or involuntary bankruptcy proceeding by or against Client, or appointment of a receiver or assignee for the benefit of Client's creditors, Crowe may elect to cancel at any time, without further obligation or liability by Crowe, any unfulfilled obligations hereunder.

- 8. DISCLAIMER OF WARRANTIES.** CROWE MAKES NO WARRANTIES UNDER THIS AGREEMENT, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES WITH RESPECT TO THE THIRD-PARTY SOFTWARE, MAINTENANCE PLAN OR OTHER PRODUCTS OR SERVICES, WHETHER EXPRESS OR IMPLIED, STATUTORY OR OTHERWISE, AND CROWE SPECIFICALLY DISCLAIMS ALL WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT, QUALITY, SUITABILITY OR OTHERWISE. ALL THIRD-PARTY SOFTWARE OR OTHER PRODUCTS OR SERVICES PROVIDED BY CROWE TO OR FOR CLIENT UNDER THIS AGREEMENT ARE PROVIDED "AS IS." THE MANUFACTURERS OR DISTRIBUTORS OF THE THIRD-PARTY SOFTWARE MAY PROVIDE WARRANTIES OF THEIR PRODUCTS THAT WILL EXTEND TO CLIENT, BUT IT IS CLIENT'S RESPONSIBILITY TO INVESTIGATE, ACQUIRE AND IMPLEMENT SUCH WARRANTIES.

- 9. LIMITATION OF LIABILITY.** CROWE'S LIABILITY SHALL BE LIMITED TO ACTUAL DIRECT DAMAGES AND WILL NOT EXCEED THE FEES PAID BY CLIENT TO CROWE FOR THE SPECIFIC THIRD-PARTY SOFTWARE GIVING RISE TO LIABILITY. A CLAIM FOR A RETURN OF THE FEES PAID IS THE EXCLUSIVE REMEDY FOR ANY DAMAGES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULLEST EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM, LIABILITY, OR DAMAGES ASSERTED, INCLUDING, WITHOUT LIMITATION, TO CLAIMS, LIABILITY, OR DAMAGES BASED ON PRINCIPLES OF CONTRACT, NEGLIGENCE OR OTHER TORT, FIDUCIARY DUTY, WARRANTY, INDEMNITY, STATUTE, OR COMMON LAW. FURTHER, CROWE SHALL NOT BE LIABLE TO CLIENT FOR LOST PROFITS OR FOR ANY SPECIAL, INCIDENTAL, INDIRECT, EXEMPLARY, PUNITIVE, OR CONSEQUENTIAL DAMAGES OF ANY KIND WHATSOEVER, INCLUDING, BUT NOT LIMITED TO, DAMAGES FOR LOSS OF GOODWILL, LOSS OR DESTRUCTION OF DATA, ECONOMIC LOSS, BUSINESS OPPORTUNITY LOSS, AND ANY AND ALL OTHER COMMERCIAL DAMAGES OR LOSSES, EVEN IF CROWE KNEW ABOUT THE POSSIBILITY OF SUCH DAMAGES. IN ADDITION TO THE ABOVE LIMITATIONS, CROWE IS EXPRESSLY NOT LIABLE FOR ANY DAMAGES ARISING FROM OR RELATED TO CLIENT'S LICENSE OR USE OF THE THIRD-PARTY SOFTWARE OR MAINTENANCE PLAN, INCLUDING, BUT NOT LIMITED TO, DAMAGES ASSOCIATED WITH (A) THE FAILURE OF THE THIRD-PARTY SOFTWARE OR MAINTENANCE PLAN TO FULFILL ANY OF CLIENT'S REQUIREMENTS; (B) ANY SOFTWARE, NETWORK, COMPUTER, OR MOBILE DEVICE MALFUNCTION, INCLUDING THE UNAVAILABILITY OF THE THIRD-PARTY SOFTWARE; (C) CLIENT'S DATA INTEGRITY, OR FOR ANY DAMAGES THAT MAY OCCUR WITH RESPECT TO CLIENT'S DATA, BUSINESS, OR BUSINESS RELATIONSHIPS, WHETHER DUE TO MALFUNCTIONING OR UNAVAILABLE THIRD-PARTY SOFTWARE OR OTHERWISE.

- 10. Indemnity.** Client shall indemnify and hold Crowe and its employees, partners, officers, directors, and agents harmless from and against all third-party claims, demands, damages, and liabilities, including

attorneys' fees and any other fees or defense costs arising from or relating to Client's use of, or access to, the Third-Party Software or the Maintenance Plan, the Third-Party License Agreement, any other applicable third-party agreements or policies, or this Agreement. This indemnification is intended to apply to the fullest extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability, or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute, or common law.

- 11. Term and Termination.** The term of this Agreement shall commence on the date first written above and, unless sooner terminated as provided in this section, shall continue for an initial term of one (1) year (the "Initial Term"); provided, however, that the licenses for Third-Party Software herein shall continue until terminated by Client or the licensor pursuant to the Third-Party License Agreement or Client ceases to use the Third-Party Software. This Agreement shall renew automatically for additional one (1) year terms ("the Renewal Terms") unless Client or Crowe notifies the other in writing at least thirty (30) days prior to the expiration of either the Initial Term or any of the Renewal Terms of its intention to terminate this Agreement. All provisions hereof regarding Client's obligation to pay amounts to Crowe shall survive termination or expiration of this Agreement. Either party may terminate this Agreement upon the material breach (including the failure to pay amounts due) of this Agreement by the other party, provided the non-breaching party gives written notice of the breach to the breaching party and the breaching party does not cure its breach within fifteen (15) business days. Sections 1, 2, 3, 4, 8-11, 14-16 and 19-21 inclusive and the Third-Party License Agreement shall survive the termination or expiration of this Agreement. The exercise of either party of any right of termination shall not constitute a waiver of any other rights or remedies available to such party for violation of the terms of this Agreement or under applicable law.

- 12. Nature of Relationship Between Parties.** Nothing herein shall be construed to place the parties in a relationship of partners or joint venturers and this Agreement does not make either party the agent or legal representative of the other for any purpose whatsoever. The parties further agree that no representation shall be made by either party that would create an apparent agency, employment relationship, partnership, or joint venture. Neither party shall have the power, express or implied, to obligate or bind the other in any manner whatsoever. Neither party shall be responsible for any act or omission of the other party or any employee of the other party. No employee of Crowe is or shall be considered an employee of Client for any purpose in connection with this Agreement.

- 13. Assignment of Agreement and Binding Effect.** Neither party may assign this Agreement or any of its obligations under this Agreement without the prior written consent of the other party, except to an entity that succeeds to substantially all of its business or assets to which this Agreement relates. The rights and obligations of this Agreement shall inure to the benefit of and be binding upon the legal representatives, successors and permitted assigns of both parties.

- 14. Severability and Waiver.** The provisions of this Agreement shall be severable, and if any provision of this Agreement shall be held or declared to be illegal, invalid, or unenforceable, such illegality, invalidity, or unenforceability shall not affect any other provision hereof, and the remainder of this Agreement, disregarding such invalid portion, shall continue in full force and effect as though such invalid provision had not been contained herein.

- 15. Notices.** Any notice provided for herein shall be sent via certified mail, return receipt requested, to the addresses first written above.

- 16. Headings.** The headings of the several sections are inserted for convenience of reference only and are not intended to be a part of, or to affect the meaning or interpretation of, this Agreement.

- 17. Force Majeure.** Neither party shall be responsible for any failure to comply with, or for any delay in performance of, the terms of this Agreement (other than for delay in the payment of money due and payable hereunder), including, but not limited to, delays in completion of the services, where such failure or delay is directly or indirectly caused by or results from events of force majeure beyond the reasonable control of such party.

- 18. Waiver.** No provision of this Agreement shall be deemed waived, unless such waiver shall be in writing and signed by the party against which the waiver is sought to be enforced. The waiver by either of the parties hereto of any breach of any provision hereof by the other party shall not be construed to be either a waiver of any succeeding breach of any such provision or a waiver of the provision itself.

- 19. Modification.** This Agreement may not be changed or modified in any manner except by an instrument in writing signed by each of the parties. The terms and conditions of this Agreement shall govern any purchase orders submitted to Crowe by Client and override any different or additional terms on any Client purchase order form. Additional or conflicting terms or conditions contained in any Client purchase order, standardized form or correspondence are expressly unenforceable under this Agreement and shall be null and void.

- 20. Governing Law.** This Agreement shall be in all respects interpreted and construed in accordance with and be governed by the laws of the State of Illinois, without regard to choice of law principles or conflict of law rules.

- 21. Arbitration.** Any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois. Any dispute relating to or arising from the applicability, scope, interpretation, or enforceability of any provision of this Section will be governed by the Federal Arbitration Act and resolved in such arbitration. The arbitration will be governed by the Federal Arbitration Act and resolved by a single arbitrator. Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party from seeking and obtaining injunctive relief in a court of proper jurisdiction. The arbitrator must be a retired federal judge or attorneys with at least 15 years of commercial law experience, and no arbitrator may be appointed unless he or she has agreed to these rules and procedures. If the parties cannot agree upon an arbitrator within thirty (30) business days following initiation of the arbitration, JAMS will select the arbitrator. The arbitrator will not permit discovery except upon a showing by a party of substantial need. To the extent the arbitrator permits discovery as to liability, the arbitrator will also permit discovery as to causation, reliance, and damages. The arbitrator will not permit a party to take more than six depositions, and no depositions will exceed five hours. The arbitrator will have no power to make an award inconsistent with this Agreement. The arbitrator will have authority to rule on a summary basis where possible, including, without limitation, on a motion to dismiss or a summary judgment basis. The arbitrator may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of initiation of arbitration, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties. The time limits in this section are not jurisdictional. The arbitrator will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator may award costs or attorney fees in an equitable manner. Any award by the arbitrator will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator as confidential.

Nassau County

Crowe LLP

Signature

Printed Name

Title

Date

John Manilla

Signature

John Manilla

Printed Name

Partner

Title

1/18/2024

Date



Nassau County Interim Finance Authority

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

1. Vendor: Crowe LLP

2. Amount requiring NIFA approval: \$102,000.00

Amount to be encumbered: \$19,661.63

Slip Type: Amendment

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

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

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

3. Contract Term: 06/01/2022 to 05/31/2027

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? No

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:

Provision of GASB 87 implementation services, on-call technical services, accounting services and related services.

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

Nassau County Attorney as to form

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.

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.



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:

John Manilla [PROPOSAL.CENTER@CROWE.COM]

Dated: 12/11/2023 10:18:32 am

Vendor: Crowe LLP

Title: Partner



COUNTY OF NASSAU

LOBBYIST REGISTRATION AND DISCLOSURE FORM

1. Name, address and telephone number of lobbyist(s)/lobbying organization. The term "lobbyist" means any and every person or organization retained, employed or designated by any client to influence - or promote a matter before - Nassau County, its agencies, boards, commissions, department heads, legislators or committees, including but not limited to the Open Space and Parks Advisory Committee and Planning Commission. Such matters include, but are not limited to, requests for proposals, development or improvement of real property subject to County regulation, procurements. The term "lobbyist" does not include any officer, director, trustee, employee, counsel or agent of the County of Nassau, or State of New York, when discharging his or her official duties.

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

Not applicable.

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

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

YES [] NO [X] If yes, to what campaign committee? If none, you must so state:

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

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

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

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

Electronically signed and certified at the date and time indicated by:
John Manilla [PROPOSAL.CENTER@CROWE.COM]

Dated: 12/11/2023 10:22:00 am

Vendor: Crowe LLP

Title: Partner

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

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

Business History Form

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

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

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

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

Date: 10/05/2023

1) Proposer's Legal Name: Crowe LLP

2) Address of Place of Business: 485 Lexington Avenue, Floor 11

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

Country: US

Address: 488 Madison Avenue, Floor 3

City: New York State/Province/
Territory: NY Zip/Postal
Code: 10022

Country: US

Start Date: _____ End Date: _____

3) Mailing Address (if different): _____

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

Country: _____

Phone: (212) 572-5500

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

4) Dun and Bradstreet number: 830882598

5) Federal I.D. Number: 35-0921680

- 6) The proposer is a: Other (Describe) Limited Liability Partnership
- 7) Does this business share office space, staff, or equipment expenses with any other business?
YES ☐ NO ☒ If yes, please provide details:
- 8) Does this business control one or more other businesses?
YES ☐ NO ☒ If yes, please provide details:
- 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:

Affiliates:
Crowe Chizek LLP
Crowe Group Properties LLC
Crowe Insurance Company LLC
Xpira LLC
Crowe Horwath IT Services LLP
Crowe Healthcare Risk Consulting LLC
Crowe Horwath Global Risk Consulting Ltd.
Crowe Horwath Cayman LTD
SolusHC, LLC
- 10) Has the proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated?
YES ☐ NO ☒ If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).
- 11) Has the proposer, during the past seven years, been declared bankrupt?
YES ☐ NO ☒ If yes, state date, court jurisdiction, amount of liabilities and amount of assets
- 12) In the past five years, has this business and/or any of its owners and/or officers and/or any affiliated business, been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency? And/or, in the past 5 years, have any owner and/or officer of any affiliated business been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency, where such investigation was related to activities performed at, for, or on behalf of an affiliated business.
YES ☐ NO ☒ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.
- 13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business.

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

Please see attached.

1 File(s) uploaded: Answer to Question 13.docx

- 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.

On 12/21/2018, Crowe LLP ("Crowe") and two partners consented to entry of a US Securities and Exchange Commission ("SEC") Order instituting and resolving proceedings in connection with Crowe's single-year audit of a public company's financial statements for the year ended January 3, 2014. Crowe and the partners neither admitted nor denied the SEC's findings. Crowe agreed to a censure and cease and desist order, to undertake remedial efforts, and to pay a fine. The Order can be found on the SEC Division of Enforcement website. The Order acknowledges that Crowe cooperated with the SEC and voluntarily undertook remedial efforts prior to the conclusion of the matter. The Order does not restrict Crowe's ability to perform professional services.

- 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.

See response to Question 14(e). In addition, like all large professional service firms, Crowe LLP (Crowe) regularly receives subpoenas and inquiries from regulatory agencies. Crowe has pending subpoenas and inquiries, but it is Crowe's policy not to discuss any specific pending matters. However, in the view of management there are no (a) past or current

inquiries that will result in penalties to Crowe or (b) pending or threatened inquiries that could affect its ability to perform the required services.

- 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.

No conflict exists.

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

No conflict exists.

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

No conflict exists.

- b) Please describe any procedures your firm has, or would adopt, to assure the County that a conflict of interest would not exist for your firm in the future.

As a firm of certified public accountants, Crowe has policies and procedures to provide reasonable assurance that professional personnel maintain independence, integrity, and objectivity required under professional standards. A dedicated unit within Crowe, the ethics and independence group within the firm's national office, is responsible for managing and communicating independence and ethics guidance and firm protocol.

All professional personnel shall follow the applicable independence rules and regulations of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct, the state Boards of Accountancy, the Securities and Exchange Commission, the U.S. Government Accountability Office, and other regulatory agencies. We communicate independence rules to help provide assurance that our personnel will comply with applicable rules.

- 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;

04/01/1942

- 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.

Our Executive Team:

Mark Baer - Chief Executive Officer
Brenda Torres - Chief Operating Officer
Raymond Calvey - Chief Financial Officer
Steven Strammello - Chief Risk Officer
Katie Hamada - Chief People Officer
Manuel "Manny" Goncalves - Chief Strategy and Communications Officer
Jeff Schmidt - Chief Technology Officer
Rachael Gibson Chief Diversity, Equity, and Inclusion Officer
Jennifer Kary - Managing Partner, Firm Quality
Chris Goodman - Chief Marketing Officer
Douglas J. Knoch - Corporate Development Leader
Matthew A. Schell - Managing Partner, National Office
Joe Shields - Chief Information Security Officer
Pamela Hrubey - Chief Privacy Officer
Stephen Keeley - General Counsel and Principal

Crowe has over 700 partners. We will be happy to provide additional information upon award.

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

Our Executive Team:

Mark Baer - Chief Executive Officer
Brenda Torres - Chief Operating Officer
Raymond Calvey - Chief Financial Officer
Steven Strammello - Chief Risk Officer
Katie Hamada - Chief People Officer
Manuel "Manny" Goncalves - Chief Strategy and Communications Officer
Jeff Schmidt - Chief Technology Officer
Rachael Gibson Chief Diversity, Equity, and Inclusion Officer
Jennifer Kary - Managing Partner, Firm Quality
Chris Goodman - Chief Marketing Officer
Douglas J. Knoch - Corporate Development Leader
Matthew A. Schell - Managing Partner, National Office
Joe Shields - Chief Information Security Officer
Pamela Hrubey - Chief Privacy Officer
Stephen Keeley - General Counsel and Principal

Crowe has over 700 partners.

Partner responsible for this engagement:

John Manilla, Partner
Crowe LLP
485 Lexington Avenue, Floor 11
New York, New York 10017
+1 (616) 242-6127
john.manilla@crowe.com

iv) State of incorporation (if applicable);

IN

v) The number of employees in the firm;

6000

vi) Annual revenue of firm;

1000000000

vii) Summary of relevant accomplishments

Please see attached.

1 File(s) uploaded: Professional standings and recognition.docx

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

1 File(s) uploaded: NY Firm Permit (1).pdf

B. Indicate number of years in business.

82

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

We have learned from our clients that there are certain attributes important to their overall experience, and each client perceives value differently. To help us meet our clients' expectations, we send a client feedback survey that allows our clients to evaluate our performance. Proof of this can be found in what our clients say about us, in our client feedback survey results, and through recognition we have received from client experience organizations. Crowe uses a best-in-class experience management platform to monitor the experiences we deliver to clients. In the most recent fiscal year*: 97%-said that given the choice, they would do business with Crowe again; 96%-said they would recommend Crowe to a colleague; 96%-said they like doing business with Crowe.

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	Battery Park City Authority		
Contact Person	Mr. Eric Munson, VP of Administration & Strategy Planning		
Address	200 Liberty Street		
City	New York	State/Province/Territory	NY
Country	US		
Telephone	(212) 417-4155		
Fax #			
E-Mail Address	eric.munson@bpca.ny.gov		

Company	Grameen America		
Contact Person	Mr. Joel Shteir, Director of Accounting		
Address	82-11 37th Avenue, Suite 607		

City	Jackson Heights	State/Province/Territory	NY
Country	US		
Telephone	(917) 494-3542		
Fax #			
E-Mail Address	JShteir@grameenamerica.org		

Company	YMCA of Greater NYC		
Contact Person	Mr. Peter Demee, Chief Information Officer		
Address	5 West 63rd Street, 6th Floor		
City	New York	State/Province/Territory	NY
Country	US		
Telephone	(212) 630-9658		
Fax #			
E-Mail Address	pdemee@ymcanyc.org		

I, Delia Bruntz , 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, Delia Bruntz , 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: Crowe LLP

Electronically signed and certified at the date and time indicated by:
John Manilla PROPOSAL.CENTER@CROWE.COM

Partner

Title

12/11/2023 10:39:39 am

Date

Answer to Question 13.

Like all large professional service firms, Crowe LLP (Crowe) is subject to claims from time to time for a variety of reasons, and we occasionally receive notice of claims. Further, Crowe regularly receives subpoenas and inquiries from regulatory agencies. Crowe has pending litigation, subpoenas and inquiries, but it is Crowe's policy not to discuss any specific matters pending matters. However, in the view of management there are no (a) current claims or inquiries that will result in significant losses or penalties to Crowe or (b) pending or threatened litigation or inquiries that could affect its ability to perform the required services.

On 12/21/2018, Crowe LLP ("Crowe") and two partners consented to entry of a US Securities and Exchange Commission ("SEC") Order instituting and resolving proceedings in connection with Crowe's single-year audit of a public company's financial statements for the year ended January 3, 2014. Crowe and the partners neither admitted nor denied the SEC's findings. Crowe agreed to a censure and cease and desist order, to undertake remedial efforts, and to pay a fine. The Order can be found on the SEC Division of Enforcement website. The Order acknowledges that Crowe cooperated with the SEC and voluntarily undertook remedial efforts prior to the conclusion of the matter. The Order does not restrict Crowe's ability to perform professional services.

COUNTY OF NASSAU

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

1. Name of the Entity: Crowe LLP

Address: 485 Lexington Avenue, Floor 11

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

Country: US

2. Entity's Vendor Identification Number: 35-0921680

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

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

1 File(s) uploaded: Executive Team - 121123.PNG

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.

Our Executive Team:
Mark Baer - Chief Executive Officer
Brenda Torres - Chief Operating Officer
Raymond Calvey - Chief Financial Officer
Steven Strammello - Chief Risk Officer
Katie Hamada - Chief People Officer
Manuel "Manny" Goncalves - Chief Strategy and Communications Officer
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Jennifer Kary - Managing Partner, Firm Quality
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Douglas J. Knoch - Corporate Development Leader
Matthew A. Schell - Managing Partner, National Office
Joe Shields - Chief Information Security Officer
Pamela Hrubey - Chief Privacy Officer
Stephen Keeley - General Counsel and Principal

Crowe has over 700 partners. We will be happy to provide additional information upon award.

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.

Affiliates:
Crowe Chizek LLP
Crowe Group Properties LLC
Crowe Insurance Company LLC
C3 Enterprises LLC
C3 Phillipines Office, Inc.
C3 Ventures LLC
Crowe Cayman Ltd.
Crowe Customs and Trade LLC
Crowe Horwath IT Services LLP
Crowe Healthcare Risk Consulting LLC
Crowe Horwath Global Risk Consulting

None of the affiliates will take part in the performance of this contract.

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, enter “None.” The term “lobbyist” means any and every person or organization retained, employed or designated by any client to influence - or promote a matter before - Nassau County, its agencies, boards, commissions, department heads, legislators or committees, including but not limited to the Open Space and Parks Advisory Committee and Planning Commission. Such matters include, but are not limited to, requests for proposals, development or improvement of real property subject to County regulation, procurements. The term “lobbyist” does not include any officer, director, trustee, employee, counsel or agent of the County of Nassau, or State of New York, when discharging his or her official duties.

Are there lobbyists involved in this matter?
YES [] NO [X]

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

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

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

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

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

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

John Manilla [PROPOSAL.CENTER@CROWE.COM]

Dated: 12/11/2023 10:48:50 am

Title: Partner

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

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: | | Tom Rezicek | | | |
| | Date of birth: | | 12/27/1986 | | | |
| | Home address: | | 4365 Forest Way | | | |
| | | | | | | |
| | City: | Hudsonville | State/Province/
Territory: | MI | Zip/Postal
Code: | 49426 |
| | Country: | US | | | | |
| | | | | | | |
| | Business Address: | | 485 Lexington Avenue, Floor 11 | | | |
| | | | | | | |
| | City: | New York | State/Province/
Territory: | NY | Zip/Postal
Code: | 10017 |
| Country | US | | | | | |
| Telephone: | 212-572-5500 | | | | | |
| | | | | | | |
| Other present address(es): | | | | | | |
| | | | | | | |
| City: | Chicago | State/Province/
Territory: | IL | Zip/Postal
Code: | 60606 | |
| Country: | US | | | | | |
| Telephone: | 16305865321 | | | | | |

List of other addresses and telephone numbers attached

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

President	Treasurer
Chairman of Board	Shareholder
Chief Exec. Officer	Secretary
Chief Financial Officer	Partner
Vice President	04/01/2019
(Other)	

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

YES [X] NO [] If Yes, provide details.

As a principal of the partnership, I do earn equity in the organization. My equity position is less than 10%.

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

YES [] NO [X] If Yes, provide details.

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

Crowe LLP

Name of submitting business

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

John Manilla PROPOSAL.CENTER@CROWE.COM

Partner

Title

12/11/2023 10:44:31 am

Date



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/19/2024

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 HUB International Midwest Limited 55 East Jackson Boulevard Chicago IL 60604	CONTACT NAME: CSU Chicago PHONE (A/C, No, Ext): 312-922-5000 E-MAIL ADDRESS: CSUChicago@hubinternational.com	FAX (A/C, No):
INSURED Crowe LLP 320 East Jefferson Blvd South Bend IN 46601	INSURER(S) AFFORDING COVERAGE INSURER A: The Continental Insurance Company INSURER B: Valley Forge Insurance Company INSURER C: National Fire Insurance Company of Hartford INSURER D: INSURER E: INSURER F:	NAIC # 35289 20508 20478

COVERAGES**CERTIFICATE NUMBER:** 306090866**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
C	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			6076062699	4/1/2023	4/1/2024	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COMP/OP AGG \$4,000,000 Deductible \$
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6076062685	4/1/2023	4/1/2024	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Collision/Comp \$1,000/100
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			6076062718	4/1/2023	4/1/2024	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	6076062721 6076062704	4/1/2023 4/1/2023	4/1/2024 4/1/2024	<input checked="" type="checkbox"/> PER STATUTE OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

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

Office of the Nassau County Comptroller is included as Additional Insured on the General Liability policy, when required by written contract or agreement.

CERTIFICATE HOLDER**CANCELLATION**Office of the Nassau County Comptroller
Attn: Charles J. Casolaro, Esq. Chief Counsel
240 Old Country Road
Mineola NY 11501

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

AUTHORIZED REPRESENTATIVE

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/19/2024

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

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

PRODUCER Aon Risk Services Northeast, Inc. One Liberty Plaza, 165 Broadway, Suite 3201 New York, N.Y. 10006	CONTACT NAME:	FAX (A/C, No): 312-381-7007
	PHONE (A/C, No, Ext): 312-381-1000	
INSURED Crowe LLP 320 East Jefferson Boulevard P.O. Box 7 South Bend, IN 46624-0007 USA	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Swiss Re International SE	
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		
NAIC #		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG \$
	OTHER:						\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	<input type="checkbox"/> OCCUR						AGGREGATE \$
	EXCESS LIAB						\$
	<input type="checkbox"/> CLAIMS-MADE						\$
	DED <input type="checkbox"/> RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y / <input type="checkbox"/> N					E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> N / A					E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$
A	Professional Indemnity Insurance			P32518.01-04	01-Nov-23	01-Nov-24	Not less than US \$1,000,000 any one claim and in the aggregate

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

CERTIFICATE HOLDER

CANCELLATION

Office of the Nassau County Comptroller
240 Old Country Road
Mineola, New York 11501
Attn: Charles J. Casolaro, Esq., Chief Counsel

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

AUTHORIZED REPRESENTATIVE

Aon Risk Services Northeast, Inc.

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AMENDMENT NO. 1

This AMENDMENT, (together with the schedules, appendices, attachments and exhibits, if any, this "Agreement"), dated as of the date (the "Effective Date") that this Amendment is executed by Nassau County, is entered into by and between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting for and on behalf of the Office of the Nassau County Comptroller (the "Comptroller" or the "Office"), having its principal office at 240 Old Country Road, Mineola, New York 11501, and (ii) Crowe LLP, having its principal office at 488 Madison Avenue, 3rd Floor, New York, NY 10022 (the "Contractor").

W I T N E S S E T H:

WHEREAS, pursuant to County contract number CQCO20000003 between the County and the Contractor, executed on behalf of the County on April 8, 2020 (the "Original Agreement") the Contractor provides services that consist of, but are not limited to, assisting the Office in the reporting and disclosure requirements of Governmental Accounting Standards Board ("GASB") Pronouncements, such as, Statement No. 87, Leases ("GASB 87"), which services are more fully described in the Original Agreement (the services contemplated under the Original Agreement, the "Services"); and

WHEREAS, In May 2020, the GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance, which delayed the GASB 87 effective date by eighteen months ("Postponement").

WHEREAS, the County and the Contractor deem it in their respective best interests to amend the Original Agreement to reflect the Postponement and the Contractor desires to perform the Services described in this Original Agreement and this Amendment; and

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

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

1. Payment. The provisions set forth in Section 3(a)(i) and in Section 3(a)(ii) of the Original Agreement shall be amended as follows:

i. GASB 87 all-inclusive fees for up to 300 lease agreements;

<u>Time Period</u>	<u>Fee</u>
0-12 months from Notice to Proceed	\$98,000
12-24 months from Notice to Proceed	\$78,155

ii. All-inclusive fee for Crowe Lease Accounting Optimizer for Public Sector, (if the Office elects, in writing, to use the Optimizer), including, basic implementation services, support if the tool is not functioning as intended, and 10 licenses to be used by the Office;

<u>Year</u>	<u>Fee</u>
0-12 months from Notice to Proceed	\$39,284
12-24 months from Notice to Proceed	\$28,924
24-36 months from Notice to Proceed	\$28,924, if renewal option exercised
36-48 months from Notice to Proceed	\$28,924, if renewal option exercised

2. Full Force and Effect. All the terms and conditions of the Original Agreement not

expressly amended by this Amendment shall remain in full force and effect and govern the relationship of the parties for the term of the Original Agreement as amended by this Amendment ("Amended Agreement")

[Remainder of Page Intentionally Left Blank.]

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

CROWE LLP

By: Mark Maracini
Name: Mark Maracini
Title: Partner
Date: 5/26/21

NASSAU COUNTY

By: Helena Williams
Name: Helena Williams
Title: County Executive
☐ Deputy County Executive
Date: 10/15/21

PLEASE EXECUTE IN BLUE INK

STATE OF NEW YORK)

)ss.:

COUNTY OF ~~NASSAU~~)

On the 26th day of May in the year 2021 before me personally came Mark Maraccini to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Dodge; that he or she is the Partner of Crowe LLP, the corporation described

John King



OFFICIAL SEAL

Notary Public, State of Illinois

My Commission Expires _____

September 15, 2021

STATE OF NEW YORK)

)ss.:

COUNTY OF NASSAU)

On the 15 day of Oct in the year 2021 before me personally came Helena Williams to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Nassau; that he or she is the County Executive of the County of Nassau, the municipal corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto pursuant to Section 205 of the County Government Law of Nassau County.

Public

LAURA J VIGLIOTTI
NOTARY PUBLIC STATE OF NEW YORK
LIC. #01VI6190782
COMM. EXP. 08/04/2012
COMMISSIONED IN NASS COUNTY

CONTRACT FOR SERVICES

THIS AGREEMENT, (together with the schedules, appendices, attachments and exhibits, if any, this “Agreement”), dated as of the date (the “Effective Date”) that this Agreement is executed by Nassau County, is entered into by and between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the “County”), acting for and on behalf of the Office of the Nassau County Comptroller (the “Comptroller” or the “Office”), having its principal office at 240 Old Country Road, Mineola, New York 11501, and (ii) Crowe LLP, having its principal office at 488 Madison Avenue, 3rd Floor, New York, NY 10022 (the “Contractor”).

W I T N E S S E T H:

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

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

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

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

1. Term. This Agreement shall begin on December 16, 2019 and terminate on December 31, 2022, unless sooner terminated in accordance with the provisions of this Agreement. The Office shall have an option to renew this Agreement for one (1) additional year, covering the time period from January 1, 2023 through December 31, 2023, for completion of the Services (as defined below) for the fiscal year ending December 31, 2022. In the event the Office exercises said option, it shall then have a second option to renew this Agreement for one (1) additional year, covering the time period from January 1, 2024 through December 31, 2024, for completion of the Services for the fiscal year ending December 31, 2023. The Office shall exercise such renewal options by written notice thereof to the Contractor not less than thirty (30) days prior to the expiration of the then current Term. All renewal options shall be at the sole discretion of the Office, unless sooner terminated in accordance with the provisions of this Agreement.

2. Services: (a) The services to be provided by the Contractor under this Agreement shall consist of, but not be limited to, assisting the Office in the reporting and disclosure requirements of GASB Pronouncements, including, but not limited to, Statement No. 87, Leases (“GASB 87”) and to assist the County in determining the values required to be reported in the County’s financial statements and schedules (the Comprehensive Annual Financial Reports (“CAFR”)), including, but not necessarily limited to, the specific services listed below as well as in the following exhibits, which are attached to and incorporated into this Agreement by reference; Exhibit A: RFP, Exhibit B: Contractor’s Proposal in response to the RFP, dated April 18, 2019, as modified by Exhibit C: the Contractor’s Best and Final Offer letter (“BAFO”), dated June 21, 2019 (“Services”):

A. Assist the County in developing a framework to document what is determined as “reasonably certain” when evaluating agreements to calculate the terms, including but not limited to;

- i. How to allocate terms between combination agreements that include lease and non-lease terms, and;
- ii. Implementing procedures for how lease agreements will be managed and tracked for GASB 87 reporting.

B. Review all contracts, purchase orders, etc., that have been provided by the Office (the “inventory of potential contracts to evaluate”) to the Contractor with regard to

this project to evaluate and determine whether the terms of the documents meet the definition of a “lease” under GASB 87.

C. Provide Services to ensure completeness of all leases identified for GASB 87 reporting

D. Review lease contracts for multiple components, such as multiple asset components and service components.

E. Identify any contracts that can be excluded based on an exception or materiality.

- i. Maintain an inventory record electronically, of all contracts not meeting the criteria.
- ii. provide documentation explaining whether or not each contract provided meets the qualifications of a lease under GASB 87 along with the rationale for inclusion or exclusion.

F. Gather data required for footnote disclosures and assist the County with the drafting of the footnote disclosures for the ending balances of fiscal years 2019 and fiscal year 2020.

G. Develop amortization schedules needed for each qualifying GASB 87 lease and assist the County with the calculation of the required financial data and disclosures.

H. Provide the County with a method to continue the annual valuation and required CAFR disclosures and schedules.

I. Create an inventory of all contracts, purchase orders, etc., that meet the GASB 87 definition and gather key data from the contracts in order to determine the lease term and calculate lease liability/asset or receivable/deferred inflow and any other required data needed for reporting, including the discount rate to be used and the rationale for selecting that discount rate.

J. Develop procedures to assist the County in tracking and reporting new contracts.

K. Provide all supporting documentation related to contractor’s work performed, including spreadsheets, calculations notes, to the County in hardcopy and electronically. Supporting documentation should be in a format that will be easy to follow and cross-reference, such as a bound document or organized binder for the hardcopy, and an organized folder/files for the electronic versions.

L. Assist the County in discussions with the County’s independent auditors in their review of the calculations and disclosures for the ending balances of fiscal year 2019 and fiscal year 2020 CAFR reporting.

M. Provide the County with general accounting and/or GASB assistance, as needed.

N. Be able to complete all work, and have all deliverables provided to the County, for leases existing at the end of fiscal year 2019 and by August 2020, and for 2020 leases, by March 2021.

(b) Should the County choose, in writing, to implement the Contractor's Lease Accounting Optimizer for Public Sector software ("Optimizer"), the Contractor shall:

- A. Provide adequate Optimizer training to any Office staff as identified by the Office.
 - B. Provide access, including any required licenses, to at least 10 County Optimizer users, as so identified by the Office.
- (c) Provide County staff with up to 4 hours of continuing professional education to further enhance the knowledge of the County's accounting staff, at no additional cost.

3. Payment. (a) Except as otherwise provided hereof, the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services under this Agreement, including during any renewals of the Agreement as provided above, shall not exceed five hundred ten thousand dollars (\$510,000) ("Maximum Amount"), which shall be subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

- i. GASB 87 all-inclusive fees for up to 300 lease agreements;

<u>Year</u>	<u>Fee</u>
2020	\$98,000
2021	\$78,155
2022	\$0
2023	\$0, if renewal option exercised
2024	\$0, if renewal option exercised

- a) Any additional leases beyond the included 300 that need to be reviewed will be billed at a flat rate of \$380 per lease.

ii. All-inclusive fee for Crowe Lease Accounting Optimizer for Public Sector, (if the Office elects, in writing, to use the Optimizer), including, basic implementation services, support if the tool is not functioning as intended, and 10 licenses to be used by the Office;

<u>Year</u>	<u>Fee</u>
2020	\$39,284
2021	\$28,924
2022	\$28,924
2023	\$28,924, if renewal option exercised
2024	\$28,924, if renewal option exercised

- iii. As-needed GASB and Accounting Assistance;

Any as-needed services requested by the Office and agreed to by the Contractor pursuant to this

Agreement shall be billed at the following hourly rate(s):

Title	Hourly Rate
Partner/Director	\$441
Senior Manager	\$260
Manager	\$220
Senior Staff	\$157
Staff	\$127

(b)

- I. Partial Encumbrance. The Contractor acknowledges that the Office will partially encumber funds to be applied toward the Maximum Amount throughout the term of this Agreement. The Contractor further acknowledges that the first encumbrance shall be two hundred fifty thousand Dollars (\$250,000.00). Thereafter, the Office will notify the Contractor of the availability of additional monies, which notice shall include the amount encumbered. Such notification shall serve as notice to proceed with any services that would lead the Office to incur expenses beyond the initially encumbered funds.
- II. The parties acknowledge that the maximum annual amount of compensation for the Services rendered by the Contractor during the term of this Agreement shall not exceed the amounts listed above, unless this Agreement is amended to include additional funds or for a continuation of services beyond the term of this Agreement. Contractor agrees that this compensation is all-inclusive, and the Contractor shall not be reimbursed for Contractor's travel time and expenses or for any other costs incidental to the services to be provided by Contractor under this Agreement, including but not limited to, attending meetings at the Comptroller's Office and providing testimony at the Nassau County Legislature, in connection with this Agreement.
- III. Partial progress payments may be authorized at the discretion of the Office.
- IV. If there is a material change (i) in the scope of services, or (ii) in any circumstance with respect to this Agreement (or any attachments hereto) ("Additional Services"), the parties shall negotiate in good faith to make an equitable adjustment to the maximum amounts set forth in Section 3(a) and incorporate said adjustments into written contract amendments.
 - a. Should the need for any such Additional Services be identified by the Contractor, it shall be the Contractor's responsibility to inform Deputy Comptroller Anthony Dalessio, or his successor as designated by the County Comptroller, as soon as possible, in writing. Further, it is expressly understood that the County shall not be liable for any such additional expenses without having first granted its expressed authority in a written agreement which has received all required County approvals, third party approvals and other governmental approvals, including, if required, approval by the County Legislature and the Nassau Interim Finance Authority.

(c) 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 (in the form of an invoice, and upon request, a copy of the applicable Contractor time charging log for the respective invoice) supporting the amount claimed, and (ii) review, approval and audit of the Voucher by the Comptroller or his or her duly designated representative.

(d) 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.

(e) 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.

(f) 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. (i) The Contractor shall comply with any and all applicable U.S. 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. (ii) As provided in Section 11(b), Contractor agrees to provide a minimum of 15% (fifteen percent) participation under this Agreement to qualified Minority- and Women-Owned Business Enterprises ("M/WBEs") and/or Service-Disabled Veteran-Owned Business Enterprises ("SDVOBs") subcontractors.

(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. (i) The parties acknowledge and agree that all records, information, and data ("Information") acquired from, or on behalf of the County in connection with performance or administration of this Agreement remains the sole property of the County and shall be used and disclosed solely for the purpose of performance and administration of the Agreement or as required by law. 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.

(ii) Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Contractor provides to the County under this Agreement ("Reports"), other than County's original information, are for County's internal use only, or for use by third parties for which such use would be consistent with the purpose of the Services, including use by County's external auditors, oversight agencies and regulatory authorities. Except for disclosures that are required by law or that are expressly permitted by this Agreement, the County will not disclose or permit access to such Reports to any third party without the Contractor's prior written consent, and are not intended to be and may not be relied upon by any third party. County will not rely on any draft Report that is clearly indicated as a draft, as such drafts are for discussion purposes only. Unless required by an audit or other attestation professional standard, Contractor will not be required to update any final Report for events occurring after delivery.

(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 actually known instances where the Contractor employs any spouse, child, or parent of a County employee of the agency or department that contracted or procured the goods and/or services described under this Agreement. The Contractor shall have a continuing obligation, as circumstances arise, to update this disclosure throughout the term of this Agreement.

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

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

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

8. Minimum Service Standards. Regardless of whether required by Law: (a) The Contractor shall, and shall cause Contractor Agents to, conduct its, his or her activities in

connection with this Agreement so as not to endanger or harm any Person or property.

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

9. Indemnification; Defense; Cooperation. (a) Each party shall be solely responsible for and shall indemnify and hold harmless the other party and their respective officers, employees, and agents (the "Indemnified Parties") from and against any and all liabilities, settlements, losses, costs, damages, and expenses (including, without limitation, attorneys' fees, expert fees, and disbursements) ("Losses"), to the extent directly arising out of the negligence, or willful misconduct of the indemnifying party.

(b) The indemnifying party shall, upon the appropriate demand and at the direction of the Indemnified Parties, promptly and diligently defend, at the indemnifying party'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 indemnifying party is responsible under this Section, and, further to the indemnifying party's indemnification obligations, the indemnifying party shall pay and satisfy any judgment, decree, loss or settlement in connection therewith.

(c) Each Party shall, and shall cause their respective Agents to, cooperate with each other in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement.

(d) Infringement Indemnity. Contractor shall indemnify, defend and hold County harmless from and against any claims, actions or demands alleging that the software delivered to County by Contractor under this Agreement infringes any U.S. patent, copyright or other United States intellectual property right of a third party. In the event of any claim of a third party for infringement by such deliverable under this Agreement, County will immediately notify Contractor in writing, discontinue use, and Contractor must, at its own expense, and at its option: (1) procure for County the right to continue using the alleged infringing deliverable software; or (2) replace such software with a non-infringing counterpart with equivalent functionality; or (3) modify such deliverable so that it is non-infringing; or (4) if none of the foregoing remedies are commercially feasible, terminate the applicable Statement of Work as pertains to the claim of infringement, upon written notice to County and refund to County the amount of the fees paid by County to Contractor for such software. This Section states Contractor's entire liability for infringement.

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

10. Insurance. (a) Types and Amounts. The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" as an additional insured and have a minimum single combined limit of liability of not less than One Million Dollars (\$1,000,000.00) per occurrence and Two Million Dollars (\$2,000,000.00) aggregate coverage, (ii) if contracting in whole or part to provide professional services, one or more policies for professional liability insurance, which policy(ies) shall have a minimum single limit liability of not less than One

Million Dollars (\$1,000,000.00) per claim and (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.

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

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

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

(b) Pursuant to Contractor's Proposal as modified by its BAFO, the County consents to the Contractor's subcontracting certain services to subcontractor the Accounting Firm of Susan A. Rich, DBA Long Island Financial Management Services ("LIFMS"), with an office located at 3535 Jerusalem Avenue, Wantagh, NY 11739. Contractor shall provide a minimum of 15% (fifteen percent) participation to LIFMS. LIFMS is certified by the New York State Division of Minority and Women's Business Development as a WBE.

Any subcontractors shall be required to comply with County requirements and security protocols, including completion of County disclosure forms. The Contractor is and shall remain primarily liable for the successful completion of all Services in accordance with this Agreement. Nothing in this Agreement or otherwise shall create any contractual relationship between the County and the Contractor's subcontractor(s). The Contractor agrees to be fully responsible to the County for the acts and omissions of its subcontractor(s) as if such acts and omissions were that of Contractor. The Contractor's obligation to pay its subcontractor(s) is an independent obligation from the County's obligation to make payments to the Contractor. Therefore, the County shall have no obligation to pay or to enforce the payment of any moneys to any Contractor subcontractors.

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

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

(b) By the Contractor. This Agreement may be terminated by the Contractor if performance becomes impracticable through no fault of the Contractor, where the impracticability relates to the Contractor's ability to perform its obligations and not to a judgment as to convenience or the desirability of continued performance. Termination under this subsection shall be effected by the Contractor delivering to the County Comptroller or his or her designee, at least sixty (60) days prior to the termination date (or a shorter period if sixty days' notice is impossible), a notice stating (i) that the Contractor is terminating this Agreement in accordance with this subsection, (ii) the date as of which this Agreement will terminate, and (iii) the facts giving rise to the Contractor's right to terminate under this subsection. A copy of the notice given to the Commissioner shall be given to the Office of the Nassau County Attorney on the same day that notice is given to the County Comptroller. As a regulated professional services firm, Contractor must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Contractor's professional judgment, prevent it from completing the engagement, Contractor retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

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

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

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

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

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

(c) In no event will any action against Contractor, arising from or relating to this Agreement or the Services provided by Contractor relating to this Agreement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

15. Work Performance Liability. The Contractor is and shall remain primarily liable for the successful completion of all work in accordance with this Agreement irrespective of whether the Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County. For Contractor to provide Services effectively and efficiently, County agrees to make available to Contractor, in a timely manner, any personnel, systems, premises, records, or other information as reasonably requested by Contractor to perform the Services. Access to such personnel and information are key elements for Contractor's successful completion of Services and determination of fees. Such information will be accurate to the best of County's knowledge.

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

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

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

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

(c) Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms and conditions set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the following order of priority shall apply, starting with first priority and ending with last priority:

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

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

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

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

20. Administrative Service Charge. The Contractor agrees to pay the County an administrative service charge of Five Hundred Thirty-Three dollars (\$533.00) for the processing of this Agreement pursuant to Ordinance Number 74-1979, as amended by Ordinance Numbers 201-2001, 128-2006, and 153-2018. The administrative service charge shall be due and payable to the County by the Contractor upon signing this Agreement.

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

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

(b) Availability of Funds. The County shall have no liability under this Agreement

(including any extension or other modification of this Agreement) to any Person beyond funds appropriated or otherwise lawfully available for this Agreement, and, if any portion of the funds for this Agreement are from the state and/or federal governments, then beyond funds available to the County from the state and/or federal governments.

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

23. Limitation of Liability. Except for personal injury or death, direct damage to tangible property, the infringement indemnification obligation of the Contractor in Section 9(c) above, or claims directly arising out of the Contractor's gross negligence or willful misconduct, Contractor's liability will not exceed the greater of (i) an amount equal to three times (3Xs) the fees paid by County to Contractor under this Agreement during the six (6) months immediately prior to the event giving rise to liability; (ii) an amount equal to three times (3Xs) the fees paid by County to Contractor under this Agreement for the portion of the work giving rise to liability; or (iii) the sum of Five Hundred Thousand Dollars (\$500,000). A payment of such amount is the exclusive remedy for any damages. This limitation of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limitation of liability will survive after the termination of this Agreement.

24. Response to Legal Process. If Contractor is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to County or Contractor's Services, and Contractor is not named as a party in the applicable proceeding, then County will reimburse Contractor for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Contractor incurs in responding to such request.

[Remainder of Page Intentionally Left Blank.]

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

CROWE LLP

By: Mark Maracini
Name: Mark Maracini
Title: Partner
Date: 3-19-20

NASSAU COUNTY

By: Helena Williams
Name: Helena Williams
Title: County Executive
☒ Deputy County Executive
Date: 4-8-20

PLEASE EXECUTE IN BLUE INK

Appendix EE

Equal Employment Opportunities for Minorities and Women

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

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

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

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

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

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

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

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

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

simultaneously with the submission to the Department of Public Works.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix L
Certificate of Compliance

In compliance with Local Law 1-2006, as amended, the Proposer/Bidder hereby certifies the following:

1. The chief executive officer of the Proposer/Bidder is:

James L. Powers _____ (Name)

_____ (Address)

_____ (Telephone Number)

2. The Proposer/Bidder agrees to comply with the requirements of the Nassau County Living Wage Law, and with all applicable federal, state and local laws.

If Crowe LLP is awarded the contract, Crowe can meet the living wage requirement for Crowe employees who expend time providing services to the County under the contract.

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

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

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

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

April 17, 2019

Dated

~~Signature of Chief Executive Officer~~

Mark Maraccini

Mark J. Maraccini

~~Name of Chief Executive Officer~~

Authorized Representative/Engagement Partner

Sworn to before me this

17th day of April, 2019

[Signature]
Notary Public

EXP: 9/30/2022



Exhibit A

**OFFICE OF THE NASSAU COUNTY
COMPTROLLER**

**JACK SCHNIRMAN
COMPTROLLER**



**Request for Proposals (RFP) for Services to
Implement GASB 87 and Other Technical
Services**

Proposal Issuance Date: March 15, 2019

Proposal Submission Date: April 18, 2019

RFP No. CO0315-1913

TABLE OF CONTENTS

This RFP contains the following sections:

- A. Introduction
- B. Anticipated Proposal Schedule
- C. Scope of Services
- D. Contract Term
- E. Mandatory Proposal Response Requirements
- F. Proposal Submission Instructions
- G. Contract Proposal Evaluation Criteria
- H. General Information
- I. General Conditions for Proposers
- J. Additional Demonstrative Materials
- K. Award of Contract
- L. Protest Policy

Appendices:

Appendix A – Cost Proposal

Appendix B – Program Description and Staffing

Appendix C – Standard Clauses for Nassau County Contracts

Appendix EE – Equal Opportunities for Minorities and Women

Appendix L –Certificate of Compliance

Request for Proposal (RFP)

A. Introduction

The Office of the Nassau County Comptroller (“Comptroller”), on behalf of Nassau County (the “County”), is currently seeking proposals from qualified individuals and entities, authorized to do business in the State of New York, to provide assistance with the implementation of GASB 87. In addition, the County is seeking support on an on-call basis, and/or, technical expertise as it pertains to the interpretation of professional governmental literature, or other such related technical services.

The County expects to enter into an agreement with the vendor, or multiple vendors, submitting the proposal most financially advantageous to the County. Potential vendors with verifiable qualifications and demonstrated ability are invited to submit proposals for in response to this RFP.

Should the County issue an RFP for its independent audit, it is advised that the successful proposer on this specific RFP could be precluded from being awarded a contract to be the County’s independent auditor.

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

B. Anticipated Proposal Schedule

RFP Issue Date: March 15, 2019

Final date for submission of Questions: March 25, 2019

Proposal Due Date: April 18, 2019

Oral Presentation date (selected proposers ONLY): April 25, 2019
(Time and location TBD)

Approximate date for selection of Vendor: May 2, 2019

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

THE PROPOSER SHOULD PROVIDE A PROPOSAL IN APPENDIX B WHICH MEETS THE SCOPE REQUIREMENTS SET FORTH BELOW. THE COUNTY WILL REVIEW SINGLE OR MULTIPLE PROPOSALS FROM AN INDIVIDUAL OR ENTITY.

C. Scope of Services

The Scope of Services (“Scope”) outlined below has been established for the purpose of achieving and implementing program goals and objectives described in this document. Although the Scope is intended to serve as a reference in the preparation of the proposal, forthcoming proposals may offer additional services which support the goals of this job title and compensation review and analysis.

I.

The vendor selected in response to this RFP must be well versed in the reporting and disclosure requirements of GASB Pronouncements, including, but not limited to, Statement No. 87, Leases (GASB 87), in order to assist the County in determining the values required to be reported in the County’s 2019 and 2020 financial statements and schedules (the Comprehensive Annual Financial Report (CAFR)), including, the required CAFR disclosures in the Management’s Discussion and Analysis (MD&A), footnotes, required supplementary information and/or

supplementary schedules.

The required services, include, but are not limited to, the following:

1. Assist the County in developing a framework to document what is determined as “reasonably certain” when evaluating agreements to calculate the terms.
2. Document approach in evaluating contracts including, but not limited to;
 - a. How to allocate terms between combination agreements that include lease and non-lease terms;
 - b. Implementing procedures for how lease agreements will be managed and tracked for GASB 87 reporting.
3. Review all contracts, purchase orders, etc., that have been provided by the County (the “inventory of potential contracts to evaluate”) to the contractor with regard to this project to determine whether the terms of the contract meet the definition of a “lease” under GASB 87.
4. Review lease contracts for multiple components, such as multiple asset components and service components.
5. Identify any contracts that can be excluded based on an exception or materiality
 - a. provide documentation explaining whether or not each contract provided meets the qualifications of a lease under GASB 87 along with the rationale for inclusion or exclusion.
6. Create an inventory of all contracts, purchase orders, etc., that meet the GASB 87 definition and gather key data from the contracts in order to determine the lease term and calculate lease liability/asset or receivable/deferred inflow and any other required data needed for reporting, including the discount rate to be used and the rationale for selecting that discount rate.
7. Gather data required for footnote disclosures and assist the County with the drafting of the footnote disclosures for the fiscal years 2019 and 2020.
8. Develop amortization schedules needed for each qualifying GASB 87 lease and assist the County with the calculation of the required financial data and disclosures.
9. Provide the County with a method to continue the annual valuation and required CAFR disclosures and schedules.
10. Develop procedures to assist the County in tracking and reporting new contracts.
11. Provide all supporting documentation related to contractor’s work performed, including spreadsheets, calculations notes, to the County in hardcopy and electronically. Supporting documentation should be in a format that will be easy to follow and cross-reference, such as a bound document or organized binder for the hardcopy, and an organized folder/files

for the electronic versions.

12. Assist the County in discussions with the County's independent auditors in their review of the calculations and disclosures for the 2019 and 2020 CAFR reporting.
13. Be able to complete all work, and have all deliverables provided to the County, by March 2020, and March 2021, respectively.

II.

1. Provide the County with general accounting and/or GASB assistance, as needed.
2. Provide the County with continuing professional education to further enhance the knowledge of the County's accounting staff.

D. Contract Term

It is the intent to award a contract for a three (3) year period with the option to renew for an additional two (2) year period, for a possible total term of five (5) years, subject to the County's right of early termination as provided in the contract. The decision to renew the contract will be at the sole discretion of the County.

E. Mandatory Proposal Response Requirements

All proposals must state the period for which the proposal shall remain in effect (i.e., how much time does the County have to accept or reject the proposal under the terms proposed). Such period shall not be less than one hundred eighty (180) days from the proposal date.

All Proposals must contain the following:

1. Cost Proposal Form attached as Appendix A.
2. Proposed approach to the Scope of Work attached as Appendix B, containing a complete written description of proposer's Proposal.
3. On or before the RFP Proposal Due Date, the following disclosure forms (the "Disclosure Forms") must be submitted in the Nassau County Vendor Portal at:

https://apex5.nassaucountyny.gov/ords/f?p=312:LOGIN_DESKTOP:3445712403627:

- a. A duly completed and verified Business History Form, together with a current certified or verified financial statement and/or other commercially reliable written evidence of the proposer's credit, financial standing and capacity to perform in accordance with the terms of the Contract.
- b. All officers, and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer, shall complete and verify the Principal Questionnaire Form.
- c. The County of Nassau Consultant's, Contractor's and Vendor's Disclosure Form
- d. Additionally, if the proposer utilizes the services of any individual or organization for the purposes of conducting lobbying activities and is awarded the contract, the successful proposer will be required to provide a copy of the Lobbyist Registration and Disclosure Form, completed and verified by that individual/organization.

PLEASE NOTE:

- If a proposer has previously submitted the Disclosure Forms in the Nassau County Vendor Portal, the proposer must ensure that the forms on file in the Portal are current, accurate, and have been recertified within 3_months prior to the RFP Proposal Due Date. Also ensure that where required answers on the Consultant's, Contractor's, and Vendor's Disclosure Form are provided in relation to the specific solicitation under consideration.
 - As an alternative to submitting the Disclosure Forms in the Nassau County Vendor Portal, a proposer may submit a hard copy of the Disclosure Forms with their Proposal. A proposer may obtain a hard copy of the Disclosure Forms by contacting the authorized contact person named below.
4. Living Wage Law Certificate of Compliance, attached as Appendix L.
 5. The Proposer's Exceptions to the RFP Requirements, if any.
 6. All submissions must be signed on the designated signature line by an officer or authorized agent of the proposing party.
 7. Additional information that you believe pertinent to the County's requirements.
 8. Statement proposer has registered with the County as a vendor.

F. Proposal Submission Instructions

Each proposal shall be prepared simply and economically avoiding the use of elaborate promotional materials beyond those sufficient to provide a complete, accurate, and reliable presentation. For ease of review, the proposals must follow the outline in the section of this Request for Proposal ("RFP") titled **Mandatory Proposal Response Requirements**. Each response should be clearly numbered and the full question listed.

The proposals must be signed by an individual who is authorized to bind the proposer to all commitments made in the proposal. The original and five (5) copies of the proposal, together with all attachments, must be submitted to the County in a sealed opaque envelope no later than **4:00 p.m. EST on April 18, 2019**. No telegraphic or facsimile proposals will be accepted. Additionally, an electronic version should be submitted to nccomptroller@nassaucountyny.gov with a subject line referencing the RFP number. Any late proposals will be returned unopened. **Proposals received after the above date and time will not be considered.** The County is under no obligation to return proposals.

It is each Proposer's responsibility to carefully review all the requirements of this RFP, including the scope of work, the specifications and terms and conditions. It is further the proposer's responsibility to ask questions, request clarifications, or otherwise advise the County if any language, specifications or requirements of this RFP appear to be ambiguous, contradictory, or to inadvertently restrict or limit the vendors that could meet the requirements of this RFP to a single source.

If a proposer takes exception to any requirement of this RFP, the Proposer must clearly set forth the exception in its proposal, referencing the affected RFP section, paragraph and page. The Proposer must set forth the reason(s) for the exception and indicate what (if any) alternative is being offered by the Proposer. The County shall determine (in its sole discretion) the acceptability of any proposed exception(s). Where the County rejects a proposed exception, the County may offer the vendor an opportunity to withdraw its exception and propose an alternative. However, even where the County does not reject a proposed exception to the RFP prior to the issuance of a Notice of Intent to Award to a Proposer, the County reserves the right to negotiate with the Proposer regarding any such exceptions. Regardless of whether or not the County rejects proposed exceptions to the RFP, such exceptions will be considered by the County in evaluating the completeness and adequacy of the proposal. Proposers shall be deemed to have accepted

all requirements of this RFP to which they have not specifically and clearly stated an exception in their proposal.

The County is under no obligation to respond to any question, inquiry or assertion that is not received in writing. Interested parties may contact the authorized contact person listed below by telephone to advise that a fax transmission has been sent to the above number. Violation of these provisions may result in immediate disqualification. Proposers will submit all proposals and direct all responses, questions, and any other communications to the following authorized contact person:

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

No contact with any other County personnel other than the authorized contact person is allowed until such times as an award (or awards) has (have) been made.

G. Contract Proposal Evaluation Criteria

Proposal elements, as described above, will be reviewed and evaluated for completeness and responsiveness according to pre-determined standards and selection criteria. Proposals will be deemed responsive only if the Vendor responds to and meets all of the requirements of this RFP. Vendors may be invited for interviews to discuss project requirements and proposal elements in more detail should the selection committee request such. **The County reserves the right to award all or any part of this project, and to waive any technical irregularities or omissions, or to cancel this RFP and solicit new proposals if, in the County's sole judgment, the best interests of the County will be served.** The selection committee will evaluate each proposal and use the following for scoring each submission:

Contract Requirements and Proposed Solution 35%

Overall responsiveness of the proposal;
Demonstration of a clear understanding of the requirements portion of the RFP;
Clear description of the scope of work needed to satisfy the defined RFP requirements,
Acceptability and efficacy of proposed analysis, management and implementation methods and procedures and supporting systems for ongoing project management and implementation support, previous engagements of similar scope and quality, description of recommendations and alternative approaches that the County might use to improve its management process including rationale for the recommendations or alternative approaches.

Vendor Profile: Organization, Capacity, Staffing, Resumes **20%**

Complete substantiation of the organizational structure and capacity to provide and support the proposed services defined in Section 1, Number 2, Scope of Services, resumes of the proposed personnel (quality / demonstrated skills of proposed personnel); clear description of potential resource utilization methods and approach.

Related Experience

20%

Prior public sector experience, project management and implementation qualifications and related experiences of the Vendor including references, organizational and technical capacity, and outcome/results of services provided to other similar clients of similar size; comprehensive description of why the Vendor can perform the tasks defined in the RFP.

Cost of Overall Project

25%

Total cost to the County.

The County will consider any other relevant factors as determined by the selection committee.

H. General Information

1. **Incurring Cost.** The County shall not be liable for any costs incurred in the preparation and production of a proposal in response to this RFP or for any work performed prior to the issuance of a contract.
2. **Rejection of Proposals.** This RFP does not commit the County to award a contract, or to procure, or to contract for services or supplies. Notwithstanding any other provisions of this RFP, the County reserves the right to award this contract to the vendor(s) that best meet the requirements of the RFP, and not necessarily to the lowest proposer. The County reserves the right to accept or reject any or all proposals received as a result of this request; to negotiate with all qualified sources; or to cancel in part or in its entirety this RFP if it is in the interests of the County to so do.

The County may require the Proposer selected to participate in negotiation and to submit any price, technical, or other revisions, or their proposals as may result from negotiations.

3. **Addenda to Request for Proposals.** Amendments to this RFP may be necessary prior to the closing date and will be furnished by mail to all prospective Proposers who have requested these materials.
4. **Contract Negotiations.** The County intends to enter into contract negotiations with the firm or firms selected by the RFP Evaluation Committee, who shall be required to enter into a written contract with the County in a form approved by legal counsel for the County. The contract usually includes, without limitation, the standard clauses set forth in Appendix "E" attached hereto. This RFP and the proposal, or any part thereof, may be incorporated into and made a part of the contract. The contract may contain provisions not contained herein.

The County reserves the right to negotiate the terms and conditions of the contract with the selected proposer(s), if any. These negotiations could include all aspects of services and fees. Neither the selection of a vendor nor the negotiation of the contract with such vendor(s) shall constitute the County's acceptance of the proposal or a binding commitment on behalf of the County to enter into a contract with such vendor(s), as any binding arrangement must be set forth in the contract signed by both parties and is subject to all requisite approvals.

5. **Additional Information.** The County may award a contract based upon offers received without discussion of such offers with the Proposers. Each offer, therefore, should be submitted in the most favorable terms that the Proposers can offer the County from a price and technical standpoint. However, the County reserves the right to request additional data or oral discussions or presentations in support of written proposals from any and all of the Proposers. In addition, the County reserves the right to make on-site visits to the Proposer's place of business to assess and/or evaluate Proposer's qualifications.
6. **Disclosure of proposal contents.** The County will withhold proposals submitted under this RFP from disclosure, unless otherwise required by law, including, but not limited to, the Freedom of

Information Law ("FOIL"). Proposers shall indicate in their proposals any information they submit that they feel is exempted from disclosure under FOIL. In the event that the County determines that information is required by applicable law to be disclosed, the County will endeavor to notify the Proposer in advance of such disclosure to enable the Proposer to take such action as it deems appropriate. Please be advised that copies of executed contracts are not exempt from FOIL.

7. **Independent Price Determination:** By submission of its offer, the Proposers certify (and in the case of a joint offer, each party thereto certifies as to its own organization) that, in connection with procurement:
 - A. The prices in this offer have been arrived at independently, without consultation, communication, or agreement for the purpose of restricting competition, as to any matters relating to such prices with any other proposer or competitor; and
 - B. Unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the Proposers prior to award, directly or indirectly, to any other Proposer or competitor; and
 - C. No attempt has been made or will be made by the Proposer to induce any other person or firm to submit or not to submit an offer for the purpose of restricting competition; and
 - D. No elected or appointed official or employee of the County shall benefit financially or materially from this contract. The County may terminate this contract if gratuities were offered or given by the Proposer or his or her agency to any such official or employee.
8. **Ownership of Information:** All materials submitted in response to this Request for Proposals will become the property of the County.
9. **Examination of Records:** In submitting a proposal, the successful Proposer agrees that the County shall have access to and the right to examine directly all pertinent documents, papers and records of the Proposer and/or any sub-proposer as related to any contract and/or subcontract resulting from this RFP until six (6) years after final payment has been made pursuant to any contract awarded as a result of the County's acceptance of proposal.
10. **Subcontracting:** The Proposer will be responsible for the entire contract performance. It is the County's preference for the Proposer not to sub-contract any portion of the contract performance. The Proposer will not be allowed to subcontract any part of the contract or any or the rights or obligations thereunder without the prior written approval of the County. The Proposer must indicate in the RFP if it intends to use a sub-contractor for any part of the work. If so, the Proposer shall identify each sub-contractor by name, business address and expertise, and must include the name(s) of the principal(s) of the subcontracting entity. A full description of the tasks to be performed by the sub-contractor must be included.
11. **Negotiated Changes:** In the event that negotiated changes occur after the awarding of the contract, the same pricing policies called for in the original contract will remain in effect.
12. **Disclaimer:** The County and its respective officers, directors, agents, members and employees make no representation or warranty and assume no responsibility for the accuracy of the information set forth in this RFP. Further, the County does not warrant nor make any representations as to the quality, content, accuracy or completeness of the information, text, graphics, links or other facet of this RFP once it has been downloaded or printed from this or any server, and hereby disclaims any liability for technical errors or difficulties of any nature that may arise in connection with the Website on which this RFP is posted, or in connection with any other electronic medium utilized by respondents or potential respondents in connection with or otherwise related to the RFP.

I. General Conditions for Proposers

1. The Proposers will be required to pay its employees a "living wage" in compliance with Nassau County Local Law No. 1-2006 (the "Living Wage Law"), if applicable, and also to pay the prevailing

wage rate as published by the New York State Department of Labor, if applicable, and comply with all applicable New York State Labor Law.

2. Proposer is bound by and shall comply with the terms of Appendix EE to the Standard Clauses for Nassau County Contracts, attached hereto as Appendix E, which are attached hereto and hereby made a part hereof, if the proposers would be considered "county contractors", as defined in those exhibits, if awarded this contract.
3. The contract shall provide that in the event of any material misrepresentation by the Proposer contained in its proposal, County shall have the right to immediately terminate the agreement. It shall also provide that in the event the Proposer or any of its principals are convicted of a felony during the term of the agreement, that the County shall also have the right to terminate the agreement.

J. Additional Demonstrative Materials

Parties are encouraged to provide as much additional material and detail as possible to completely describe and demonstrate the Proposal.

K. Award of Contract

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

L. Protest Policy

As indicated in Section F, all questions or concerns regarding this RFP must be directed to the designated contact person. If a Proposer believes that a concern has not been satisfactorily addressed, it may request a copy of the Vendor Protest Procedure from the designated contact person.

APPENDIX A

COST PROPOSAL

This section of the proposal must contain all information related to costs, fees, and hourly rates for each level of professional staff who would be providing the services requested in this RFP.

While the County will potentially accept a proposal framed as a flat fee, a fee per reimbursement review or an hourly rate, nevertheless, please include in your cost proposal a flat fee option specifically for the GASB 87 related services.

Cost proposals must be inclusive of **all** costs.

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

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

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

The Cost Proposal **must** contain the following information:

1. For each fiscal year, subcontract costs, if any, must be disclosed.
2. Proposers must also provide the estimated number of hours and projected billing rates for the various categories of staff to be assigned to the engagement.
3. A “non-collusive proposal certification” found below.

The undersigned hereby certifies his or her compliance with the following:

“NON-COLLUSIVE PROPOSAL CERTIFICATION”

By submission of this Proposal, each proposer and each person signing on behalf of any other proposer certifies, and in the case of a joint Proposal, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his or her knowledge and belief:

- A. The prices of this Proposal have been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor; and
- B. Unless otherwise required by law, the prices which have been quoted in this Proposal have not been knowingly disclosed by the proposer and will not knowingly be disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and
- C. No attempt has been made or will be made by the proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

D. The undersigned has carefully examined the Proposal and Contract Documents and agrees to perform this contract and to provide all services, labor, material and equipment necessary for this contract.

SUBMITTED BY: _____
(Signature)

PRINT NAME: _____ **DATE:** _____

APPENDIX B

PROGRAM DESCRIPTION AND STAFFING

Please provide a complete written description of the Proposal, including the following information:

- a. Staffing: Bios of firm principals as well as staff expected to be assigned to this project.
- b. Detail prior experience in providing services as described in the Scope.
- c. Providing your approach with the use of technology, training and other mechanisms you can offer the County regarding the services as described in the Scope.
- d. Provide other approach regarding implementation of GASB 87, including software solutions.
- e. Detail prior experience with public sector clients (similar size and scope).
- f. Detailed cover letter on the firm's letterhead indicating EIN number and the name of the parties authorized to discuss and/or enter into negotiations with Nassau County with respect this proposal.
- g. Other thoughts regarding the scope discussed above in section C.

APPROVED AND SUBMITTED BY: _____

(Signature)

PRINT NAME: _____ **DATE:** _____

APPENDIX C

STANDARD CLAUSES FOR NASSAU COUNTY CONTRACTS

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

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

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

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

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

(c) Records Access. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall

make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

4. Minimum Service Standards. Regardless of whether required by Law:

(a) The Contractor shall, and shall cause Contractor Agents to, conduct its, his or her activities in connection with this Agreement so as not to endanger or harm any Person or property.

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

5. Indemnification; Defense; Cooperation.

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

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

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

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

6. Insurance.

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

including, without limitation, builder's all risk, if applicable, automobile liability insurance and umbrella liability insurance, as the County may from time to time specify.

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

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

7. Assignment; Amendment; Waiver; Subcontracting.

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

8. Work Performance Liability.

The Contractor is and shall remain primarily liable for the successful completion of all work in accordance this Agreement irrespective of whether the Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County.

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

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

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

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

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

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

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

arise, to update this disclosure throughout the term of this Agreement.

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

(a) Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the Applicable DCE for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the Applicable DCE under this Section to each of (i) the Department and the (ii) the County Attorney (at the address specified above for the County) on the same day that documents are sent or delivered to the Applicable DCE. The complaint or necessary moving papers of the Contractor shall allege that the above-described actions and inactions preceded the Contractor's action or special proceeding against the County.

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

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

15. All Legal Provisions Deemed Included; Severability; Supremacy; Construction.

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

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

(c) In the event of a conflict between the terms and conditions of the contract, including any and all attachments thereto and amendments thereof, and the terms of this Appendix A, the terms of this Appendix A shall control.

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

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

<u>Value of contract:</u>	<u>Administrative fee:</u>
\$0 - \$5,000	\$0
\$5,001 - \$50,000	\$160
\$50,001 - \$ 100,000	\$266
\$100,001 or more	\$533

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

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

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

Appendix EE

Equal Employment Opportunities for Minorities and Women

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix L
Certificate of Compliance

In compliance with Local Law 1-2006, as amended, the Proposer/Bidder hereby certifies the following:

1. The chief executive officer of the Proposer/Bidder is:

_____ (Name)

_____ (Address)

_____ (Telephone Number)

2. The Proposer/Bidder agrees to comply with the requirements of the Nassau County Living Wage Law, and with all applicable federal, state and local laws.

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

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

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

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

Dated
Signature of Chief Executive Officer

Name of Chief Executive Officer

Sworn to before me this

_____ day of _____, 20 .

Notary Public



Proposal to Provide GASB 87 and Other Technical Services

April 18, 2019

RFP No. CO0315-1913

Submitted to:

Sergio Blanco, Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501

Submitted by:

Mark J. Maraccini, Partner (IL CPA)
Crowe LLP
488 Madison Avenue, Floor 3
New York, New York 10022-5702

Tel 212.572.5500

Fax 212.572.5572

mark.maraccini@crowe.com





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Fax 212.572.5572
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April 18, 2019

Sergio Blanco, Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501

Dear Mr. Blanco:

Crowe LLP appreciates the opportunity to present our proposal to the Office of the Nassau County Comptroller ("Comptroller") and the Nassau County (the "County") to provide assistance with the implementation of GASB 87. In addition, we will provide support on an on-call basis, and/or, technical expertise as it pertains to the interpretation of professional governmental literature, or other such related technical services. We understand the contract is for a three (3) year period with the option to renew for an additional two (2) year period, for a possible total term of five (5) years, subject to the County's right of early termination as provided in the contract.

Why Choose Crowe?

Crowe has diverse, in-depth governmental experience that delivers insight and a clear understanding of the challenges and solutions of public sector agencies. Crowe has been serving the needs of government organizations for **more than 50 years**. We work with many different types of government organizations, including counties, municipalities, special service districts, school districts, library districts, State agencies, and quasi-governmental entities. We believe we are uniquely qualified to serve the County for the following reasons:

- **GASB Technical Knowledge:** Crowe has vast experience assisting clients with technical GASB services including implementation of new GASB pronouncements, preparing Comprehensive Annual Financial Reports (CAFRs) and working with governmental entities with the external audit process. Most recently, Crowe has assisted Chicago Public Schools and the City of Fort Worth with the preparation of their CAFRs and with providing ongoing external audit assistance including resolving technical questions and matters. In addition, during the timeframe that Crowe has been assisting these entities, they have provided services to implement GASBs from GASB 54 to GASB 75.
- **Dedication to National Government Services.** Our government team includes approximately 200 individuals that serve more than 600 government and public sector entities nationally. With our audit and advisory services, we bring expertise in assurance, risk, information technology and financial and operational performance improvement areas designed specifically to address government needs using sound business innovation learned from all business sectors.
- **Quality Assurance.** Crowe meets the strict quality standards of the Yellow Book including required continuing professional education hours mandated by *Government Auditing Standards*, and we have incorporated a technical standards function to review our work and to ensure compliance with the standards found in the Yellow Book. Our firm is also regularly reviewed by the Public Company Accounting Oversight Board (PCAOB) of the Securities and Exchange Commission (SEC) and the peer review of the American Institute of Certified Public Accountants.

- **Client Service Experience.** We want to build strong relationships with our clients and dedicate ourselves to understanding ways in which we can ensure the services and experience we are providing are in alignment with their needs and expectations. We believe it is important to strive for continuous improvement in the ways we interact with and deliver those services to clients. We do this, in part, through our client service model and seeking feedback on our performance from our clients.
- **Thought Leadership.** This team is highly experienced at developing innovative ways to apply the current thinking in risk and internal controls to the specific needs of our clients. Crowe has over 450 dedicated risk professionals domestically as well as approximately 200 dedicated government service professionals. Our services combine the best of leveraging highly trained specialists with practical technologies and innovative processes.

Technology Solutions

As we will discuss later in our proposal, Crowe is positioned to deliver a state of the art technology solution for management and reporting of leases under GASB Statement No. 87. The solution has been pre-configured for GASB Statement No. 87 reporting needs and is ready to take on its role as a piece of the process to compliance with GASB Statement No. 87.

Closing Remarks

This proposal is being submitted by Mark Maraccini, Partner, who is authorized to represent the firm, is empowered to submit the proposal and is authorized to negotiate and execute a contract with the County. Furthermore, Mark Maraccini will serve as the point of contact for this procurement. The contact information is provided below:

Mark J. Maraccini, Partner (IL CPA)
Crowe LLP
488 Madison Avenue, Floor 3
New York, New York 10022-5702
Direct 630.990.4410
Tel 212.572.5500
Fax 212.572.5572
mark.maraccini@crowe.com

Our proposal will be valid 180 days from the proposal date. Our FEIN number is 35-0921680.

Thank you for taking the time to consider our proposal. We are confident that after reviewing our proposal you will share our conviction that we stand apart from others – with a values driven workplace, people, resources, attitude, reputation and specialized service to provide the best professional services at a reasonable cost.

We are looking forward to demonstrating why Crowe is the best firm to engage for your audit needs.

Sincerely,



Mark J. Maraccini,
Partner (IL CPA)

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1. Cost Proposal

Cost Proposal Form attached as Appendix A.

We have provided the required Appendix A on the following pages.

Due to varying file types, these pages will not be reflected in our Table of Contents.

The table below summarizes our fee estimate, by year, for the scope of services described in the County's Request for Proposal. The fees included below for GASB 87 Consulting services were prepared using the following assumptions:

1. Review of 300 lease agreements, over years one and two below, to complete the scope of services.
2. 50 hours per year for as-needed GASB and accounting assistance.
3. 10 County users for the Crowe Lease Accounting Optimizer for Public Sector.

Description	Year 1	Year 2	Year 3	Year 4	Year 5
Crowe Lease Accounting Optimizer for Public Sector	\$39,284	\$28,924	\$28,924	\$28,924	\$28,924
GASB 87 Consulting Services	\$100,000	\$79,750	\$0	\$0	\$0
As-Needed GASB and Accounting Assistance	\$12,310	\$12,310	\$12,310	\$12,310	\$12,310
Continuing Education Courses	FREE	FREE	FREE	FREE	FREE
Total	\$151,594	\$120,984	\$41,234	\$41,234	\$41,234

The table below summarizes our estimated number of hours, by level, for the scope of services described in the County's Request for Proposal.

Role	Number of Projected Hours - GASB 87 Consulting Services	Number of Projected Hours – As-Needed GASB and Accounting Assistance	Hourly Rate
Staff	480		\$130
Senior Staff	255	80	\$160
Manager	0		\$225
Senior Manager	170	150	\$265
Partner/Director	70	20	\$450

The following table summarizes our expected subcontractor costs, by year.

Description	Year 1	Year 2	Year 3	Year 4	Year 5
GASB 87 Consulting Services	\$18,780	\$14,980	\$0	\$0	\$0

APPENDIX A

COST PROPOSAL

This section of the proposal must contain all information related to costs, fees, and hourly rates for each level of professional staff who would be providing the services requested in this RFP.

While the County will potentially accept a proposal framed as a flat fee, a fee per reimbursement review or an hourly rate, nevertheless, please include in your cost proposal a flat fee option specifically for the GASB 87 related services.

Cost proposals must be inclusive of **all** costs.

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

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

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

The Cost Proposal **must** contain the following information:

1. For each fiscal year, subcontract costs, if any, must be disclosed.
2. Proposers must also provide the estimated number of hours and projected billing rates for the various categories of staff to be assigned to the engagement.
3. A "non-collusive proposal certification" found below.

The undersigned hereby certifies his or her compliance with the following:

"NON-COLLUSIVE PROPOSAL CERTIFICATION"

By submission of this Proposal, each proposer and each person signing on behalf of any other proposer certifies, and in the case of a joint Proposal, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of his or her knowledge and belief:

- A. The prices of this Proposal have been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor; and
- B. Unless otherwise required by law, the prices which have been quoted in this Proposal have not been knowingly disclosed by the proposer and will not knowingly be disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and
- C. No attempt has been made or will be made by the proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

- D. The undersigned has carefully examined the Proposal and Contract Documents and agrees to perform this contract and to provide all services, labor, material and equipment necessary for this contract.

SUBMITTED BY: Mark Maraccini
(Signature)

PRINT NAME: Mark Maraccini, Partner

DATE: April 18, 2019

2. Program Description and Staffing

Proposed approach to the Scope of Work attached as Appendix B, containing a complete written description of proposer's Proposal.

a. Staffing

Bios of firm principals as well as staff expected to be assigned to this project.

The ultimate success of our client relationships is largely attributable to one key component – our people. The proposed engagement team is well qualified to provide quality, timely, and personalized services to you. Crowe has dedicated teams focused on key industry issues. Industry knowledge of the engagement team allows for better communication and understanding of issues raised. Our goal is to provide the right mix of industry specialists, regardless of their office location. This approach has worked well for our clients, as we are able to leverage the right person with the right expertise at the right time to efficiently and effectively serve our clients.

We have also structured our engagement team with extensive partner involvement. Crowe has built its reputation on close partner involvement and maintaining a strong client relationship. You will find our average partner-to-staff ratio is higher than most other firms. **By having partners involved in the daily execution,** we reduce the time required to respond to issues and thereby close the expectation gap. We are able to achieve this leverage by making significant investments in technology, uniform platforms and methodology, investments that allow us to work smarter and more efficiently.

We have assembled a team that has the necessary experience to provide efficient and effective services to the County. As a key strategic client of Crowe, you will receive unmatched service from the engagement team.

The work that we will perform will be conducted in a timely, planned and orderly manner, without the uncertainty and confusion associated with a delayed, last minute performance. The proposed team takes pride in their client service ethic and in responding promptly to client inquiries. Their policy is to check voice mail throughout the day and return phone calls usually on the day received or within 24 hours at the latest. Likewise, they are typically able to access e-mail even when out of the office and respond promptly. Your Engagement Management Team is available to address your needs and concerns. Below is an overview of your proposed engagement team.

Engagement Team Overview

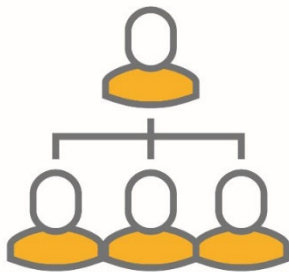
Key Personnel, Title	Experience and Role
Mark Maraccini, CPA Partner	Mark Maraccini is a lead partner for providing risk and accounting consulting services to public sector clients. Mark has almost 19 years' experience working with public sector clients (governments, not for profits and institutions of higher education) on internal and external audits, Federal and state compliance services, risk management services, quality assessment reviews, accounting consulting, and audit readiness projects. Mark's experience has provided him with a deep specialization in internal control over financial reporting and compliance, and in the implementation of new GASB Statements.
Susan Rich, CPA Subcontractor Director	Ms. Rich is managing director for Long Island Financial Management Services. Susan's background includes providing audit and consulting services to New York area companies since 1991. Susan's experience includes New York public sector clients where she perform audit and accounting consulting services.
Tom Reznicek Technology Solutions	Mr. Reznicek is a partner with the Crowe Public Sector Consulting Team. Tom has been the financial lead on many projects in business requirement gathering, gap analysis, technical/functional specification design, system architecture, training, and support. Tom focuses exclusively on consulting within Crowe's Public Sector Dynamics AX practice.

Key Personnel, Title	Experience and Role
Brandon Reed, CPA Project Manager Technical Review	Mr. Reed is a senior manager within the Crowe Public Sector Consulting Team. Brandon has over 13 years of experience in public accounting including providing accounting, auditing, and consulting services to public sector clients. Brandon's background includes vast experience with technical accounting projects including implementation of new GASB statements. Brandon has also led projects establishing new policies and procedures and training of client staff.
Brad Schelle, CPA Audit Readiness Technical Advisor	Mr. Schelle is a Director with the Crowe Public Sector Audit Team. Brad's experience includes audit engagement planning, fieldwork, supervision and reporting for numerous not-for-profit organizations, governmental entities, colleges, universities, and tax credit limited partnerships, which includes reporting under Government Auditing Standards and OMB Circular Uniform Guidance requirements.
Emily Flint, CPA Senior Staff	Ms. Flint is a senior staff with the Crowe Public Sector Consulting Team. Emily has over two years of experience in providing accounting assistance to governmental clients. In addition, Emily has participated in state government audit and accounting consulting engagements that followed Government Auditing Standards.
Sidrah Kudia Subcontractor Staff	Ms. Kudia is a staff with Long Island Financial Management Services. Sidrah has three years of experience in providing accounting assistance to public sector clients.

Resumes

We have provided resumes of the individuals listed above in **Appendix A**. The resumes outline education, years of experience, licenses and certifications, professional affiliations, and other relevant experience.

Exceptional Client Experience



We assign senior managers and partners to principal areas of the engagement and align expertise with your organizational structure. Through frequent communication with your organization, we can develop a deep understanding of your needs and expectations – and can respond appropriately.

We assign a single contact point to oversee consistency in the services provided and to manage information received from multiple teams in a cohesive manner. This streamlines communications and provides you with a single source of accountability when questions arise. Your primary contact point will be Brandon Reed.

Ultimately, we want to effectively work together to achieve results. Our goal is open, timely communication and swift issue resolution.

APPENDIX B

PROGRAM DESCRIPTION AND STAFFING

Please provide a complete written description of the Proposal, including the following information:

- a. Staffing: Bios of firm principals as well as staff expected to be assigned to this project.
- b. Detail prior experience in providing services as described in the Scope.
- c. Providing your approach with the use of technology, training and other mechanisms you can offer the County regarding the services as described in the Scope.
- d. Provide other approach regarding implementation of GASB 87, including software solutions.
- e. Detail prior experience with public sector clients (similar size and scope).
- f. Detailed cover letter on the firm's letterhead indicating EIN number and the name of the parties authorized to discuss and/or enter into negotiations with Nassau County with respect this proposal.
- g. Other thoughts regarding the scope discussed above in section C.

APPROVED AND SUBMITTED BY: _____



(Signature)

PRINT NAME: Mark Maraccini, Partner

DATE: April 18, 2019

b. Prior Experience with Similar Services

Detail prior experience in providing services as described in the Scope.

Crowe's Experience in Implementation of New Governmental Accounting Standards

Crowe has extensive experience with GASB Statements through our assurance and consulting work with numerous Governmental organizations. Each year, compliance with new GASB Statements is incorporated into our audit procedures requiring us to work with our clients to determine the GASB Statements were properly implemented. In addition, Crowe has served in a consulting capacity on various projects involving preparation of Comprehensive Annual Financial Reports (CAFRs), financial statements, and/or focused assistance related to implementation of specific GASB Statements. The following list summarizes some of our more recent experience:

GASB Statement	Clients Assisted
Statement No. 51 <i>Accounting and Financial Reporting for Intangible Assets</i>	<ul style="list-style-type: none"> • Illinois Department of Natural Resources • City of Greenwood, IN
Statement No. 54 <i>Fund Balance Reporting and Governmental Fund Type Definitions</i>	<ul style="list-style-type: none"> • City of Fort Worth • Illinois State Police • City of Greenwood, IN
Statement No. 68 <i>Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27</i>	<ul style="list-style-type: none"> • Chicago Public Schools • Illinois State Board of Education • Illinois Department of Central Management Services • Illinois Department of Healthcare and Family Services • Illinois Department of Corrections • Illinois Department of Human Services • City of Greenwood, IN
Statement No. 72 <i>Fair Value Measurement and Application</i>	<ul style="list-style-type: none"> • Chicago Public Schools • Illinois Department of Central Management Services • City of Greenwood, IN
Statement No. 74 <i>Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans</i>	<ul style="list-style-type: none"> • Chicago Public Schools • Illinois Department of Central Management Services • City of Greenwood, IN
Statement No. 75 <i>Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions</i>	<ul style="list-style-type: none"> • Chicago Public Schools • Illinois Department of Central Management Services • Illinois State Board of Education • Illinois Department of Children and Family Services • Illinois Department of Healthcare and Family Services • Illinois Department of Corrections • Illinois Department of Human Services • City of Greenwood, IN

Crowe sponsors a GASB Associate Practice Fellow. The Practice Fellow is a Crowe manager selected by GASB to participate in a two-year fellowship at GASB's headquarters in Norwalk, Connecticut. The role of the Practice Fellow is to act as an assistant project manager focusing on specific projects. The Practice Fellow works directly with GASB Project Managers on short-term and major long-term projects, as well as focusing on implementation and emerging practice problems. The Practice Fellow is involved with making recommendations to the GASB on technical issues, developing and drafting accounting standards, and participating in discussions at meetings of the GASB and the Government Accounting Standards Advisory Board.



Hollis Hanson-Pollock,
GASB Associate
Practice Fellow

Crowe's Experience in Implementation of Significant Accounting Changes including Procedures Development

Many of the engagements we work on include incorporate a knowledge transfer process. This process often involves policies and procedures development as well as staff training. Below, we have highlighted several examples of clients where we assisted with procedures development:

Client	Description
Chicago Public Schools	Crowe assisted Chicago Public Schools (CPS) in developing policies and procedures surrounding a transformation in their capital assets reporting process. The transformation involved implementation of a new capital asset reporting system.
City of Fort Worth, Texas	As part of its implementation of a new ERP system, the City of Fort Worth, Texas engaged Crowe to assist the City in performing a complete assessment and re-design of the controls to be implemented, both manual and electronic, as a result of the ERP implementation. This project involved reimagining processes and procedures, which were significantly modified as a result of the ERP implementation.
Hamilton County, Ohio	Crowe was hired to assist the HCJFS in addressing issues noted in the limited review findings and recommending improvements for HCJFS (and the County) to mitigate findings, to undertake measures to improve efficiency in operations, and to generally bring the organization closer to a state of readiness for its OMB Circular A-133 audit. Our engagement involved documenting the current state related to the administration of federal and state programs, documenting and diagramming the process flows and then recommending improvements in the processes, including necessary controls. The scope of our engagement included the following state programs: Job and Family Services, Children Services and Child Support Enforcement. In addition, our work involved recommending improvements to the administration of the following federal programs: TANF (Title IV-A), Food Stamps, Medicaid, Disability Assistance, Title XX, Child Support (Title IV-D), and Foster Care (Title IV-E). We worked with HCJFS and the County on substantial issues including, but not limited to, the following: i) coding of financial transactions, including inter-fund transfers; ii) matching fund requirements and documentation; iii) cost pools allocations; iv) shared costs support and documentation; v) procurement and contract administration; and vi) ProtectOhio accounting (e.g. related to capitated payments, match, unused/leftover/residual funds, and allowability issues regarding uses of the funds).

Client	Description
Illinois Department of Central Management Services	Crowe was engaged by Illinois Department of Central Management Services (CMS) to prepare detailed procedures for financial reporting of CMS's proprietary funds.
Illinois Power Agency	Crowe was engaged by Illinois Power Agency (IPA) to recreate IPA's accounting records from fiscal years 2008 through 2013. Crowe assisted the Agency in preparing a Fiscal Operations Manual and Financial Reporting Manual to provide Agency personnel a set of procedures to follow as it continues to grow.

Crowe's Experience in Delivering Training

Crowe delivers regular CPE courses to educate our clients on emerging accounting standards. In addition, the relationships we build with our client sometimes result in our clients wanting personalized, focused trainings on specific content areas. We have highlighted several recent trainings specific to accounting standards below:

Training	Audience
GASB Statement No. 87, Leases Crowe Government Advantage Series Webinar	Various levels
GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions Crowe Government Advantage Series Webinar	Various levels
GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans Crowe Government Advantage Series Webinar	Various levels
State of Illinois Financial Reporting Live Session	Various levels
Texas Department of Transportation – Internal Controls over Financial Reporting Live Session	Various levels
Government Finance Officers Association - Whose Shoes? Pension and OPEB Reporting. From the Auditors' and Actuaries' Perspectives Live Session	Various levels
Government Finance Officers Association - Accounting Academy An Intensive Introduction to Governmental Accounting, Auditing, and Financial Reporting Live Session	Beginner

c. Approach and Use of Technology

Providing your approach with the use of technology, training and other mechanisms you can offer the County regarding the services as described in the Scope.

Crowe Lease Accounting Optimizer for Public Sector

Designed by the accounting and technology professionals at Crowe, the Crowe Lease Accounting Optimizer for Public Sector (Lease Optimizer) combines lease management with a financial impact calculator to assist public sector organizations in maintaining compliance with GASB Statement No. 87.

This unique financial app will help the County anticipate, adapt, and react to the new GASB regulation by calculating the financial effect your organization's leases will have on your financial statements. Without the need for external or manual tools, you can also add, modify, and manage leases directly in the app, providing the County's finance team with instant access to important financial data.

Core Functionality



Automated Calculations

Every lease will require at least a Payment Schedule, Liability Amortization Schedule and ROU depreciation schedule.



Dual Reporting

Create one lease and keep track of the same lease under different accounting framework.



Lessor and Lessee Leasing

Track all lessor and lessee leases while complying to the GASB 87 standard.



Monthly Journal Entries

Calculate all the required journal entries for Payments, Interest and Depreciation Journal Entries.



Index Revaluation and Adjustments

Revalue your lease payments periodically based on an index.



Multi-Layer Reporting

Translate lease journal entries from transactional layer to reporting layer.



Low Value / Short Term

Automatically flags the lease as either low value or short term based on a configurable basis.



Impact Analysis

View the impact different transition methods will have on your lease portfolio.



Document Management

Save and organize all your lease documents in one place.

Approach to Technology Implementation

The Lease Optimizer sets an industry standard for lease management and reporting. In addition, Crowe has a proven record of accomplishment for implementation of software. We will use the following steps to implement the Lease Optimizer for the County.

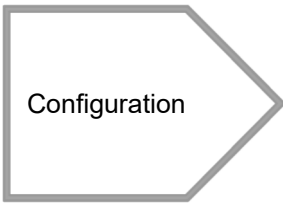
Platform Setup

Step 1 – Platform Setup

- Identify users (name, e-mail, phone)
- Identify/create NetSuite roles
- Create users in NetSuite as employees
- Provide access to users
- Confirm access with users
- Setup account preferences
- Setup financial segments
- Setup chart of accounts

**Step 2 - Installation**

- Provision Lease Optimizer bundle from provisional account
- Install Lease Optimizer bundle (sandbox)
- Confirm bundle installation (sandbox)
- Walkthrough process with the County
- Walkthrough reports/saved searches with the County

**Step 3 - Configuration**

- Setup vendors
- Setup Lease Optimizer preferences
- Setup leases (import)
- Setup lease groups
- Setup main account relationships
- Setup lease accounting frameworks

**Step 4 – Training & Support**

- Train appropriate County resources on use of the Lease Optimizer
- Ad hoc support as needed

d. Implementation of GASB 87***Provide other approach regarding implementation of GASB 87, including software solutions.***

Crowe has extensive experience with government accounting and financial management, as well as internal controls, system implementation, and change management. Crowe has a solid track record of implementing new GASB Standards.

Below is a detailed description of the activities to be included in the GASB 87 implementation, including pieces where the Lease Optimizer software will be incorporated into the approach. Please see section C above for Crowe's approach specific to implementation of the Lease Optimizer software.



1. Prepare

1. Prepare



Perform initial planning activities and system review

1.1 Initial Planning and Preparation

At the outset of the project, we will confirm expectations and finalize a plan that both Crowe and the County are in agreement with. We will work collaboratively with the County to finalize the plan, timeline and resources needed from both organizations. We will work together to finalize the scope, including the project objectives. In addition, we will work with the County to determine our communication approach including primary points of contact, status reporting, and progress tracking.

1.2 Kickoff Meeting

Crowe will work with the County to prepare for and execute a kickoff meeting with key individuals across your organization. This meeting will help introduce key County staff to the vision and objectives for the project so people understand the goals for the project, what is expected, and the overall approach and timing.

2. Data Collection

2. Data Collection



Collect and analyze lease agreements

2.1 Data Collection

Crowe will work with the County to gather copies of the necessary lease agreements, contracts, and purchase orders for evaluation.

2.2 Data Analysis

Crowe will evaluate all potential lease documents provided by the County. Once the leases have been identified, Crowe will perform a detailed review of each lease document maintained by the County to understand items such as:

- Whether the lease represents a lessee or lessor situation
- Unusual lease terms
- Combination agreements which include lease and non-lease terms
- Other key data points required for GASB Statement No. 87 reporting

2.3 Issue Resolution

Once all leases have been reviewed, Crowe will work with the County to explain questions and issues related to the leases reviewed. Crowe will collaborate with the County to determine an approach to resolve any outstanding issues noted. At completion of this step, Crowe will have all the data necessary for compliance.

3. Enter

3. Enter



Compile lease information in system

3.1 System Entry



Using the data collected in Step 2, Crowe will enter the necessary data into the Lease Optimizer. Crowe will perform a secondary, quality control review, of all data entered into the Lease Optimizer to verify accuracy. Below are example screen shots to provide the County with a visual depiction of the Lease Optimizer.

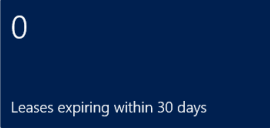
Primary Lease Management Workspace:

Lease management

Workspace Analytics

Summary






Lease listing

[Books](#)

Lease ID ↑	Lease description	Lease group	Lease position
LCT04571	333 E RIVER DR	LAND	Lessor
LCT04642	Xerox Multicolor X400	MACH	Lessor
LCT04799	2019 Ford F250 Extended	MACH	Lessor
LES05035	72 Ft Trailer	MACH	Lessee
LES35836	2018 Ford F-150	MACH	Lessee
LES73849	2019 Ford F-250	MACH	Lessee
LIL16775	225 N Wacker	BUILD	Lessor

Lease List Page:

  [Books](#) **LEASE** [OPTIONS](#) 

NEW
Copy lease
Create schedules

MAINTAIN
Adjust lease
Lease version history
Re-generate books

LEASE DATA MANAGEMENT
Lease import template
Lease data to Excel
Lease data from Excel

LEASE DETAILS

Lease ID	Lease description	Lease position	Lease group	Commencement date	Lease expiration/end date ↑	Response
LES05035	72 Ft Trailer	Lessee	MACH	1/1/2019	12/31/2021	
LES35836	2018 Ford F-150	Lessee	MACH	1/1/2019	12/31/2021	
LIL16775	225 N Wacker	Lessor	BUILD	1/3/2018	2/2/2022	
LIL17759	10600 W Higgins Rd	Lessor	LAND	1/3/2018	2/2/2022	
LIL17843	Gillig Bus 48"	Lessor	MACH	1/3/2018	2/2/2022	
LIL19221	225 W JACKSON BLVD	Lessor	BUILD	1/3/2018	2/2/2022	
LCT04642	Xerox Multicolor X400	Lessor	MACH	1/1/2019	12/31/2022	

4. Report**4.1 Report FY19 Financial Statements**

GASB 87 requires retroactive application to all prior years presented in comparative financial statements. Since the County's financial statements do not present comparative balances, a restatement of the County's FY20 beginning net position will be required. In the Request for Proposal (RFP) submitted by the County, you indicate you would like to take this a step further and implement GASB 87 in the County's FY19 financial statements and footnotes. As such, using reports and functionality, which has been pre-configured in the Lease Optimizer, Crowe will calculate the journal entries necessary to calculate the amount of assets, liabilities, deferred inflows of resources and deferred outflows of resources necessary to report in the County's FY19 financial statements.

4.2 Report FY20 Financial Statements

Similar to step 4.1 above, using reports from the Lease Optimizer, Crowe will calculate the journal entries necessary to calculate the amount of assets, liabilities, deferred inflows of resources and deferred outflows of resources necessary to report in the County's FY20 financial statements. Below are example screen shots to provide the County with a visual depiction of the functionality pre-configured in the Lease Optimizer to assist with reporting.

4.3 Footnote Preparation

GASB 87 requires significant modifications to footnote reporting of lease balances. Crowe will develop a footnote disclosure template, which encompasses the reporting requirements of GASB 87, including:

- General descriptions of leasing arrangements
- Total amount of assets recorded under leases, and the related accumulated amortization, disclosed separately from other capital assets
- Lease assets disaggregated by major classes of underlying assets, disclosed separately from other capital assets
- Variable lease payments recognized during the period but not previously included in the lease liability
- Other payments recognized during the period but not previously included in the lease liability (such as residual value guarantees or penalties)
- A maturity analysis of all future lease payments
- Lease commitments, other than short-term leases, for which the lease term has not yet begun
- Components of any net impairment loss (gross impairment loss less change in lease liability)

Journal Entry:

Post Journal details OPTIONS

LIL18302:LESSEE : 233 N MICHIGAN AVE

Lease general journal

Journal type	Journal type	Journal type	Journal type	Journal type	Journal type	Journal type	Journal type
GenJrn	00385	General Journal	Daily				
✓ GenJrn	00386	General Journal	Daily				
GenJrn	00387	General Journal	Daily				

...

Lines

✓ Date	Voucher	Description	Account type	Account	Debit	Credit	Offset a
1/31/2019	GNUL008062	Lease Receivable	Ledger	101-11531	5,422.48		Ledger
1/31/2019	GNUL008062	Interest Revenue	Ledger	101-44260-111-		5,422.48	Ledger

Amortization Schedule:

LIL183024LESSEE : 233 N MICHIGAN AVE

Lease Amortization Schedule

Period	Month	Period start date	Beginning balan...	Total payment	Principal Balance	Interest Payment	Period Interest Exp...	Ending balance	Journal Posted	Jr
0	1	1/1/2019	16,905,159.35	184,042.00	16,721,117.35	0.00	69,671.32	16,790,788.67	<input type="checkbox"/>	
1	2	2/1/2019	16,790,788.67	0.00	16,790,788.67	69,671.32	69,961.62	16,860,750.29	<input type="checkbox"/>	
2	3	3/1/2019	16,860,750.29	0.00	16,860,750.29	69,961.62	70,253.13	16,931,003.42	<input type="checkbox"/>	
3	4	4/1/2019	16,931,003.42	0.00	16,931,003.42	70,253.13	70,545.85	17,001,549.27	<input type="checkbox"/>	
4	5	5/1/2019	17,001,549.27	0.00	17,001,549.27	70,545.85	70,839.79	17,072,389.06	<input type="checkbox"/>	
5	6	6/1/2019	17,072,389.06	0.00	17,072,389.06	70,839.79	71,134.95	17,143,524.01	<input type="checkbox"/>	
6	7	7/1/2019	17,143,524.01	0.00	17,143,524.01	71,134.95	71,431.35	17,214,955.36	<input type="checkbox"/>	
7	8	8/1/2019	17,214,955.36	0.00	17,214,955.36	71,431.35	71,728.98	17,286,684.34	<input type="checkbox"/>	
8	9	9/1/2019	17,286,684.34	0.00	17,286,684.34	71,728.98	72,027.85	17,358,712.19	<input type="checkbox"/>	
9	10	10/1/2019	17,358,712.19	0.00	17,358,712.19	72,027.85	72,327.97	17,431,040.16	<input type="checkbox"/>	
10	11	11/1/2019	17,431,040.16	0.00	17,431,040.16	72,327.97	72,629.33	17,503,669.49	<input type="checkbox"/>	
11	12	12/1/2019	17,503,669.49	0.00	17,503,669.49	72,629.33	72,931.96	17,576,601.45	<input type="checkbox"/>	

Lease Payments Forecast Report:

Lease payments forecast

Contoso Entertainment System USA

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10/26/2018
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As of date: 01/01/2019

Lease group	Lease ID	Lease description	Book	Posting layer	Vendor	Classification	Currency	Current	13 - 36 months	Principal Payment	Thereafter	Total	Current	13 - 36 months	Future Value of Payments	Thereafter	Total
								111,575.42	173,845.59	0.00	0.00	285,421.01	120,000.00	180,000.00	0.00	0.00	300,000.00
								111,575.42	173,845.59	0.00	0.00	285,421.01	120,000.00	180,000.00	0.00	0.00	300,000.00
								111,575.42	173,845.59	0.00	0.00	285,421.01	120,000.00	180,000.00	0.00	0.00	300,000.00

Lease Balances Forecast Report:

Lease balances forecast

Contoso Entertainment System USA

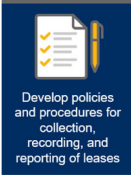
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10/26/2018
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From date: 1/1/2019 To date: 12/31/2019

Lease group	Lease ID	Lease description	Book	Posting Layer	Currency	Vendor	Classification	Beginning balance	Initial recognition	Payments	Interest	Ending balance	Short term liability	Long term liability	Beginning net book value	Initial recognition	Depreciation expense	Ending balance	Equity adjustment
BUILD	LSC0000226	151 N Michigan	IFRS16FULL	Current	USD	1001	Finance	114,444.36	0.00	80,000.00	4,205.11	58,649.47	58,649.47	0.00	111,862.42	0.00	55,841.21	55,841.21	2,781.94
BUILD	LSC0000226	151 N Michigan	IFRS16CCB	Current	USD	1001	Finance	114,444.36	0.00	80,000.00	4,205.11	58,649.47	58,649.47	0.00	114,444.36	0.00	3,948.36	110,496.00	0.00
BUILD	LSC0000226	151 N Michigan	IFRS16CCA	Current	USD	1001	Finance	114,444.36	0.00	80,000.00	4,205.11	58,649.47	58,649.47	0.00	111,862.42	0.00	55,841.21	55,841.21	2,781.94
BUILD	LSC0000226	151 N Michigan	ASC842Auto	Current	USD	1001	Finance	114,444.36	0.00	80,000.00	4,205.11	58,649.47	58,649.47	0.00	111,862.42	0.00	55,841.21	55,841.21	2,781.94
BUILD	LSC0000226	151 N Michigan	IAS17	Current	USD	1001	Finance	114,444.36	0.00	80,000.00	4,205.11	58,649.47	58,649.47	0.00	111,862.42	0.00	55,841.21	55,841.21	2,781.94
BUILD	LSC0000228	225 West Wacker	IAS17	Current	USD		Finance	0.00	22,888.87	12,000.00	841.02	11,729.89	11,729.89	0.00	0.00	22,888.87	11,444.44	11,444.44	0.00
BUILD	LSC0000228	225 West Wacker	IFRS16CCA	Current	USD		Finance	0.00	22,888.87	12,000.00	841.02	11,729.89	11,729.89	0.00	0.00	22,888.87	11,444.44	11,444.44	0.00
BUILD	LSC0000228	225 West Wacker	IFRS16CCB	Current	USD		Finance	0.00	22,888.87	12,000.00	841.02	11,729.89	11,729.89	0.00	0.00	22,888.87	2,112.82	20,776.05	0.00
BUILD	LSC0000228	225 West Wacker	IFRS16FULL	Current	USD		Finance	0.00	22,888.87	12,000.00	841.02	11,729.89	11,729.89	0.00	0.00	22,888.87	11,444.44	11,444.44	0.00
MACH	LSC0000251	Machine #0035	IFRS16FULL	Current	USD		Finance	22,888.88	0.00	12,000.00	841.02	11,729.90	11,729.89	0.00	23,669.82	0.00	11,834.91	11,834.91	(780.94)
MACH	LSC0000251	Machine #0035	IFRS16CCB	Current	USD		Finance	22,888.87	0.00	12,000.00	841.02	11,729.89	11,729.89	0.00	24,888.87	0.00	2,531.07	22,357.80	(2,000.00)
MACH	LSC0000251	Machine #0035	IFRS16CCA	Current	USD		Finance	22,888.88	0.00	12,000.00	841.02	11,729.90	11,729.89	0.00	23,669.82	0.00	11,834.91	11,834.91	(780.94)
MACH	LSC0000251	Machine #0035	ASC842Auto	Current	USD		Finance	22,888.88	0.00	12,000.00	841.02	11,729.90	11,729.89	0.00	23,669.82	0.00	11,834.91	11,834.91	(780.94)
MACH	LSC0000251	Machine #0035	IAS17	Current	USD		Finance	22,888.88	0.00	12,000.00	841.02	11,729.90	11,729.89	0.00	23,669.82	0.00	11,834.91	11,834.91	(780.94)
Grand total								686,666.19	91,555.48	408,000.00	28,594.73	398,816.40	398,816.36	0.00	680,742.19	91,555.48	313,628.05	458,669.65	5,924.00

5. Develop Processes and Procedures

5. Policies and Procedures



5.1 Collection of Leases

Based upon experience obtained in Step 2, Crowe will develop processes and procedures to be used by the County for collection of lease information going forward. In addition, the procedures will include a checklist for review of lease agreements in order to determine the required information has been included and to identify non-standard lease terms.

5.2 Recording of Leases

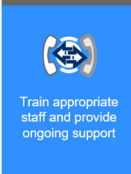
Based upon experience obtained in Step 3, Crowe will develop processes and procedures to be used by the County for recording of leases in the appropriate system. These procedures will include step-by-step instructions regarding the data fields needed to populate the system including where to obtain the respective data from the County's lease agreements.

5.3 Reporting of Leases

Based upon experience obtained in Step 4, Crowe will develop processes and procedures to be used by the County for reporting of leases in the County's annual financial statements for both lessee and lessor arrangements.

6. Train and Support

6. Train and Support



6.1 Training

Crowe will host a training with County staff to train users on how to identify leases, data elements required for reporting, and the functionality of the Lease Optimizer. Crowe will also work with the County to identify individuals to register for the Crowe Government Advantage Series CPE webinars, which include a variety of accounting and financial reporting topics on a quarterly schedule.

6.2 Audit Assistance

Crowe is available to respond to any questions arising during the audit of the County's financial statements related to the work performed by Crowe.

6.3 Ongoing Support

Crowe is available on an ongoing basis to support the County in determining the appropriate treatment for non-standard lease terms and other accounting questions as they arise.

e. Prior Experience with Public Sector Clients

Detail prior experience with public sector clients (similar size and scope).

Governmental Experience

Crowe has diverse, in-depth governmental experience that delivers insight and a clear understanding of the challenges and solutions of public sector agencies. Crowe has been serving the needs of government organizations for **more than 50 years**. We work with many different types of government organizations, including public transportation organizations, counties, municipalities, special service districts, school districts, library districts, State agencies, and quasi-governmental entities.

Crowe's Government Services Team is comprised of 200 professionals, across many of our disciplines and has worked with hundreds of public sector clients on thousands of engagements throughout the United States to streamline systems and processes, optimize revenue, and enable entities to meet reporting and compliance requirements. Our approach is to bring the best experience to the client to best serve the needs of the client. In today's environment, specialized skills are needed and our team spends their time serving clients in the public sector so that the clients receive the best expertise the firm has to offer. Below is a listing of select recent clients where we have assisted with accounting and financial reporting, as well as local public sector clients:

City of Fort Worth, Texas

The City of Fort Worth, Texas (City) engaged Crowe in 2008 to assist the City with their year-end close, annual external audit and the preparation of their annual Comprehensive Annual Financial Report (CAFR) for the 2007 and 2008 fiscal years. The City was having issues completing the external audit process and issuing a CAFR timely. Specifically, the City issued the 2006 CAFR 18 months after year-end and the City's 2006 audit resulted in 37 Financial and Compliance findings. After the completion of the 2007 and 2008 CAFR's, the City retained Crowe to complete the City's 2009 through 2013 CAFR's. In 2009, Crowe assisted the City completing the CAFR only 6 months after year and the City reduced its number of financial and compliance findings to 19.

In 2010, the City received the Government Finance Officers Association's Certificate of Excellence in financial reporting award for their 2010 CAFR, an award that was not received by the City since 2002. The City continued to receive this award for their 2011 and 2012 CAFR's. In addition, the City's number of financial and compliance findings for the most recent CAFR prepared (fiscal year 2012) was reduced to 4. This demonstrates how with the ever-changing audit and accounting requirements, the City was able to leverage the skills and resources of Crowe by engaging us to act to manage the external audit process and produce and publish its CAFRs. Our project could be divided into 3 main areas, accounting assistance, audit assistance and CAFR production. We have highlighted each of these areas below along with our services and assistance we provided for each area.

- **Accounting Assistance.** Over the past 5 years, Crowe has assisted the City with numerous accounting and technical areas from assisting with the year-end close of the general ledger to drafting technical memos for the implementation of new Governmental Accounting Standards Board (GASB) Pronouncements. Crowe's role changed over the years from completing a majority of the accounting functions in 2007 to training City staff on these functions and becoming more of a financial advisor and accounting manager for the City. In 2011, the majority of our accounting assistance entailed performing reviews for the accounting services department and advising the City on the accounting treatment under GASB and Accounting Principles Generally Accepted in the United States of America (GAAP). Another major function of the 2011 project was assisting the City with the implementation of GASB 54.

- **CAFR Preparation.** Our CAFR preparation methodology follows a risk-based approach to financial reporting and is based on a comprehensive analysis of materiality, prior findings, variance analysis, qualitative factors, and other elements. Crowe further assisted the City by providing accounting related subject matter expertise to facilitate the accuracy and completeness of the City's financial statement presentation and disclosures, by preparing the Schedule of Expenditures of Federal Awards (SEFA) and by providing schedules to facilitate the proper reporting of federal expenditures, revenues, receivables, liabilities and deferred revenue; and reconciliations to the amounts reported in the financial statements.
- **Audit Assistance.** In addition to facilitating meetings with and between various parties, including the auditors, Audit and Finance Committee, management, various City Departments and external parties, we are also responsible for acting as the audit liaison between the auditor and the various City departments. We were responsible for preparing auditor required schedules (PBCs), responding to auditor requests and questions, assisting in the development of audit finding responses, assessing the viability of the City's corrective action plans and providing appropriate recommendations.
- **Fiscal Policy and Procedure Consulting.** In addition, in 2009, based on our developed relationship and exceptional quality of service provided, the City contracted with Crowe to complete a fiscal policy and procedure development project for the City's Finance Department. This project entailed developing a comprehensive set of financial management policies including performing a comprehensive review of the current (as-is) condition of the City Administrative Regulations and Financial Policy Statements, and brief Financial Management Services (FMS) Management on findings and recommendations for improvement in both format and content. We utilized best practices for governmental fiscal and accounting practices regarding internal controls to complete this assessment. In addition, we assisted the City by developing Policy Statements that were designed to facilitate an ERP implementation and integrate seamlessly with the top ten (market share) ERP Applications. The project then entailed Crowe making revisions to the existing Policy Statements and/or document new Financial Management Policies, and providing training to City fiscal staff regarding the new and revised Policy content. In addition, we conducted a second comprehensive assessment to determine the alignment of existing Departmental Operating Procedures with new and revised Financial Policy Statements. This second assessment included all City Departments including Financial Management Services.

City of Greenwood, Indiana

Crowe is currently engaged to assist the City of Greenwood, Indiana with the completion of their annual CAFR. The municipalities in Indiana currently report financial information to the State on the modified cash basis of accounting. Therefore, the first phase to this project was assisting the City with creating fiscal year 2013 beginning balances on the modified accrual and full accrual basis of accounting. The next phase of this project entails developing the CAFR templates for the various components of the CAFR. The third phase of the project will be to assist the City with converting the ending fiscal year 2013 modified cash balances to the modified and full accrual basis and assist the City with the preparation of the 2013 CAFR. The City subsequently engaged Crowe to assist with the year-end close and completion of their 2014 through 2018 CAFRs.

State of Illinois

In the State of Illinois, each state agency maintains its own records of receipts and disbursements during the fiscal year. At the end of the fiscal year, each agency is required to prepare a trial balance for each fund it maintains. The agency is also required to reconcile the fund balances and activity to the state-wide accounting records maintained by the Illinois Office of the Comptroller (IOC). A balance sheet is created and receipts and disbursements are adjusted to the modified accrual basis of accounting for fund financial reporting purposes. Following preparation of fund financial statements, the entries necessary to record financial position and activities at the government-wide level are posted. Completed GAAP Packages are submitted to the IOC for compilation into the state-wide Comprehensive Annual Financial Report (CAFR). Crowe currently assists or has assisted in the compilation of agency data and GAAP Package preparation for the following agencies of the State of Illinois:

- Illinois Department of Corrections
- Illinois Emergency Management Agency
- Illinois Department of Juvenile Justice
- Illinois Department of Revenue
- Illinois State Police
- Illinois Department of Central Management Services
- Illinois Department of Lottery
- Illinois Gaming Board
- Illinois Racing Board
- Illinois Department on Aging
- Illinois Department of Human Services
- Illinois Office of the State Fire Marshal
- Illinois State Board of Education
- Illinois Department of Natural Resources
- Illinois Department of Insurance
- Illinois Department of Healthcare and Family Services
- Illinois Department of Financial and Professional Regulation
- Illinois Office of the Attorney General

New York Public Sector Experience

YMCA of Greater New York

Crowe is engaged by YMCA of Greater New York to perform internal audit services, including enterprise risk management, audits of internal controls over financial reporting and compliance with internal policies and procedures as well as Federal rules and regulations, and information technology and security consulting.

Battery Park City Authority

Crowe is engaged by Battery Park City Authority to perform internal audit services. Crowe designed and implemented an annual risk assessment process for the Authority, developed a risk-based three-year audit plan, and has completed execution of the first year of the audit plan. Crowe's work, to date, has included internal audits of information security, accounts payable and accounts receivable, payroll and timekeeping, and compliance with housing and leasing agreements.

New York City Employees Retirement Systems (NYCERS)

Crowe was engaged with NYCERS to assist with the evaluation of its risk management processes and the development of an Enterprise Risk Management (ERM) framework. The work performed for NYCERS included:

- Developing a baseline ERM framework
- Conducting interviews of key stakeholders
- Conducting workshops with NYCERS staff to better understand organizational risks
- Prioritized risks
- Trained staff on risk management awareness

Long Island Financial Management Services (Subcontractor) Experience

Long Island Financial Management Services (LIFMS) has a diverse staff with significant government expertise on a variety of public sector industry engagements. Many LIFMS staff have worked in various capacities for both the government and with clients who are government funded. Last year, LIFMS was awarded a direct competitive bid audit contract with NYS Affordable Housing Corporation and are currently engaged to perform a multi-year local government audit as well as an audit with a large NYC agency as a prime contractor. Below is a listing of select recent clients:

Battery Park City Authority

LIFMS is engaged by the Battery Park City Authority, as a subcontractor, to provide assistance in the conduct of the audit of this New York State Public Authority, the preparation of management letters, federally mandated Single Audits and other related work for the fiscal years ended October 31, 2013 thru 2019. The annual audit is conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the US General Accounting Office.

State of New York

LIFMS is engaged by New York State, as a subcontractor, to provide assistance in the conduct of the audit of the State of New York financial statements, federally mandated Single Audits and other related work for the fiscal years ended March 31, 2015 thru 2019. The audit is conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the US General Accounting Office.

New York State Affordable Housing Corporation, State of New York Mortgage Agency (SONYMA), Tobacco Settlement Financing Corporation, New York State Housing Finance Agency, State of New York Municipal Bond Bank Agency

LIFMS is engaged by New York State Housing and Community Renewal, as a subcontractor, to provide assistance in the conduct of the audit of these New York State Agencies, the preparation of management letters, federally mandated Single Audits and other related work for the fiscal years ended 2015 thru 2019. These audits are conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the US General Accounting Office.

Long Island Power Authority

LIFMS is engaged by Long Island Power Authority, as a subcontractor, to provide assistance in the conduct of the audit of the Long Island Power Authority financial statements, federally mandated Single Audits and other related work for the fiscal years ended December 31, 2015 to 2018. The audit is conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the US General Accounting Office.

New York State Division of the Budget for Local Government Management

LIFMS is engaged by the Center for Governmental Research as a subcontractor to provide analysis and consulting support as part of CGRs contract with the New York State Division of the Budget for Local Government Management, Financial and Restructuring Services Municipal Profile Assignment 2014-01: City of Rochester. We were responsible for completing research and analysis that identified peer community "best practices" and the potential benefit, staffing, operational & financial implications, and implementation feasibility of efficiency opportunities. We were also engaged to provide technical services for a similar engagement with the City of Niagara Falls that included analysis of the Compact between the City and the Seneca Indian Nation Casino. Most recently, we were engaged to perform consulting services for the City of Syracuse and City of Yonkers to perform analysis of debt, cash flow, NYSED funding, permit and license fees and NYS Control Board laws.

State University of New York (SUNY)

We are engaged by the State University of New York, as a subcontractor, to provide assistance in the conduct of the audit of the State University of New York, including SUNY Downstate Medical Center and Stony Brook Hospital financial statements and other related work for the fiscal years ended June 30, 2016 thru June 30, 2019. This work includes audits of two SUNY hospital locations. The audit is conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the US General Accounting Office.

f. Cover Letter

Detailed cover letter on the firm's letterhead indicating EIN number and the name of the parties authorized to discuss and/or enter into negotiations with Nassau County with respect this proposal.

We have provided our cover letter in the beginning of this proposal.

g. Additional Information About Scope

Other thoughts regarding the scope discussed above in section C.

None.

3. Required Forms

On or before the RFP Proposal Due Date, the following disclosure forms (the "Disclosure Forms") must be submitted in the Nassau County Vendor Portal at:

https://apex5.nassaucountyny.gov/ords/f?p=312:LOGIN_DESKTOP:3445712403627:

- a. A duly completed and verified Business History Form, together with a current certified or verified financial statement and/or other commercially reliable written evidence of the proposer's credit, financial standing and capacity to perform in accordance with the terms of the Contract.*
- b. All officers, and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer, shall complete and verify the Principal Questionnaire Form.*

Not applicable.

c. The County of Nassau Consultant's, Contractor's and Vendor's Disclosure Form

d. Additionally, if the proposer utilizes the services of any individual or organization for the purposes of conducting lobbying activities and is awarded the contract, the successful proposer will be required to provide a copy of the Lobbyist Registration and Disclosure Form, completed and verified by that individual/organization.

- If a proposer has previously submitted the Disclosure Forms in the Nassau County Vendor Portal, the proposer must ensure that the forms on file in the Portal are current, accurate, and have been recertified within 3 months prior to the RFP Proposal Due Date. Also, ensure that where required answers on the Consultant's, Contractor's, and Vendor's Disclosure Form are provided in relation to the specific solicitation under consideration.*

- As an alternative to submitting the Disclosure Forms in the Nassau County Vendor Portal, a proposer may submit a hard copy of the Disclosure Forms with their Proposal. A proposer may obtain a hard copy of the Disclosure Forms by contacting the authorized contact person named below.*

As instructed, we have submitted these forms on the Nassau County portal.

4. Living Wage Law Certificate of Compliance

Living Wage Law Certificate of Compliance, attached as Appendix L.

We have provided this information on the following pages.

Due to varying file types, these pages will not be reflected in our Table of Contents.

Appendix L
Certificate of Compliance

In compliance with Local Law 1-2006, as amended, the Proposer/Bidder hereby certifies the following:

1. The chief executive officer of the Proposer/Bidder is:

James L. Powers

____ (Name)

____ (Address)

____ (Telephone Number)

2. The Proposer/Bidder agrees to comply with the requirements of the Nassau County Living Wage Law, and with all applicable federal, state and local laws.

If Crowe LLP is awarded the contract, Crowe can meet the living wage requirement for Crowe employees who expend time providing services to the County under the contract.

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

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

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

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

April 17, 2019

Dated

~~Signature of Chief Executive Officer~~

Mark J. Maraccini

Mark J. Maraccini

~~Name of Chief Executive Officer~~

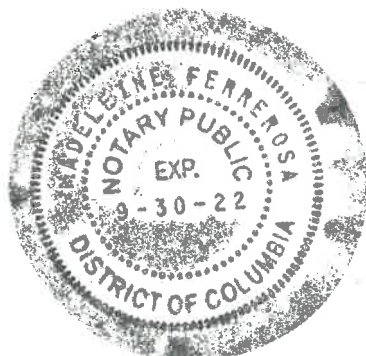
Authorized Representative/Engagement Partner

Sworn to before me this

17th day of April, 2019

[Signature]
Notary Public

EXP: 9/30/2022



5. Exceptions

The Proposer's Exceptions to the RFP Requirements, if any.

**Response to the Office of the Nassau County Comptroller
Request for Proposals (RFP) for Services to Implement GASB87 and Other Technical Services
RFP No. CO0315-1913**

Crowe has reviewed the Request for Proposals No. CO0315-1913. Should Crowe be selected to engage in negotiations for a final agreement, Crowe will request modifications to the proposed terms in the RFP. Areas to be negotiated include, but are not limited, to the following:

1. Indemnification; Defense; Cooperation. Paragraph no. 5, pg. 13.

Reason: The alternative indemnification noted below is standard in the industry.

Alternative:

- a. The Contractor shall be solely responsible for and shall indemnify and hold harmless the County, its officers, employees, and agents (the "Indemnified Parties") from and against any and all damages and expenses (including, without limitation, reasonable attorneys' fees and disbursements) ("Losses"), to the extent caused by any reckless acts or omissions of the Contractor or a Contractor Agent.
 - b. Reserved.
 - c. Each Party shall, and shall cause their respective Agents to, cooperate with the each other in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement.
 - d. In the event of a legal proceeding or other claim brought against Contractor by a third party, except where it is judicially determined that Contractor performed Services with recklessness or willful misconduct, Contractor agrees to indemnify and hold harmless Contractor and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third party claim, relating to or arising from any Services performed or work product provided by Contractor that County uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.
 - e. The provisions of this Section shall survive the termination of this Agreement.
2. Assignment; Amendment; Waiver; Subcontracting. Paragraph no 7, pg.14.

Reason: Crowe occasionally utilizes third party providers to perform its services.

Alternative:

- a. This Agreement and the rights and obligations hereunder may not be in whole or part (i) assigned, transferred or disposed of, (ii) amended, (iii) waived, or (iv) subcontracted, without the prior written notice 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.

3. Accounting Procedures; Records. Paragraph no. 10, pg. 15.

Reason: The insertion is Crowe's policy.

Alternative:

- a. 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 the costs, expenses and invoicing during the performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Accounting Principles and, if the Contractor is a non-profit entity, must comply with the accounting guidelines set forth in the Code of Federal Regulations, 2 C.F.R. Part 200, as may be amended. Such Records shall at all times be available for audit and inspection by the County Comptroller, the County Attorney's Office, any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

4. Limitations on Actions and Special Proceeding Against the County. Paragraph no. 13, pg. 16.

Reason: Given the nature of the services, Crowe will be providing, 2 years to being a claim or suit is reasonable and appropriate.

Alternative: Addition of (c) below.

- a. In no event will any action against Contractor, arising from or relating to this engagement letter or the Services provided by Contractor relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

5. Limitation of Liability. Proposed addition.

Reason: A limitation of liability noted below is standard in the industry.

Proposal:

- a. Except where it is judicially determined that Contractor performed its Services with recklessness or willful misconduct, Contractor's liability will not exceed fees paid by County to Contractor for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

6. Response to Legal Process. Proposed addition.

Reason: Crowe must protect itself from being exposed to excess costs associated with a lawsuit of which Crowe is not a party to.

Proposal:

- a. If Contractor is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to County or Contractor's Services, and Contractor is not named as a party in the applicable proceeding, then County will reimburse Contractor for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Contractor incurs in responding to such request.

Crowe understands that both parties reserve their respective rights to negotiate appropriate and mutually acceptable provisions prior to execution of any agreement should Crowe be considered for final negotiations.

6. Authorized Representative

All submissions must be signed on the designated signature line by an officer or authorized agent of the proposing party.

This proposal is being submitted by Mark Maraccini, Partner, who is authorized to represent the firm, is empowered to submit the proposal and is authorized to negotiate and execute a contract with the the County. Furthermore, Mark Maraccini will serve as the point of contact for this procurement. The contact information is provided below:

Mark J. Maraccini, Partner
Crowe LLP
488 Madison Avenue, Floor 3
New York, New York 10022-5702
[REDACTED]
Tel 212.572.5500
Fax 212.572.5572
mark.maraccini@crowe.com

7. Additional Information

Additional information that you believe pertinent to the County's requirements.

Client Experience

Why Do Our Clients Choose Crowe?

Clients tell us when our technical expertise, industry knowledge, and applied technology come together, exceptional service and value result. At Crowe, we take pride in our relationships with our clients. Our vision is that our people come to work every day motivated to provide our clients with an exceptional experience in every interaction and to help our professionals maintain objectivity in the delivery of our services.



How Do We Do This?

We have learned from our clients that there are certain attributes important to their overall experience, and each client perceives value differently. To help us meet our clients' expectations, we conduct an engagement survey that allows our clients to evaluate our performance. Proof of this can be found in what our clients say about us, in our client engagement survey results, and through recognition we have received from client experience organizations.

In addition, if a client is faced with a challenge or issue that is unresolvable with their Crowe partner, we encourage clients to contact our dedicated client feedback manager by calling 877.430.3900, or emailing clientfeedback@crowe.com. The client feedback manager works with our clients and Crowe leaders to understand the issues, and resolve the situations while taking steps to try to avoid similar situations in the future.

Client Engagement Survey Results

Our 2018 client engagement surveys show that Crowe has achieved an 89 percent client engagement index score. According to the research firm PeopleMetrics, our score is 36 points higher than the industry average of 53 percent. An engaged client is one who agrees that it really likes working with us, is likely to continue to work with us, would go out of its way to keep working with us, and will recommend us to its colleagues.

Recent Awards



Crowe received the Customer Engagement Award at the 2017 North American Employee Engagement Awards, which recognizes organizations that execute strategies to make their cultures more customer-centric.



Crowe received the Customer Experience Excellence Award from the Temkin Group in 2016 based on their efforts to improve client experience in a sustainable manner.

Our Values

Our vision is built on deep specialization and a focus on our clients, our people, and the hallmarks of our profession: integrity, objectivity, and independence. With an equal sharing model, we invest in and engage the most effective resources available and go deeper to find valuable insights and opportunities.

Starting with our core purpose of “Building Value with Values®,” our values code brings together the guiding principles that all members of the firm, regardless of title or position, are expected to use in their interactions with colleagues, with clients, and in the communities and profession in which we work. It explains to our people the standards and expectations of ethical conduct that Crowe requires when doing business, wherever that might be.

This core purpose and our core values – care, share, invest, and grow – guide us in exercising professional skepticism, objectivity, and being free of conflicts of interest. They guide our people in acting with the utmost integrity and professionalism in each interaction and provide a solid foundation for the firm.

Affirmative Action

Crowe abides by the principles of equal employment opportunity. In accordance with law, the firm recruits, hires, trains and promotes individuals without regard to race, color, creed, religion, sex, age, national origin, sexual orientation, veteran's status, disability, genetic information or status within any other protected group. For personnel actions such as compensation, benefits, promotions or transfers, only valid position-related requirements are considered. Continuing professional education and social and recreational programs are planned in accordance with equal opportunity standards.

An individual, who has a physical or mental disability which substantially limits one or more major life activity, is provided the same opportunities accorded other individuals in all areas of employment, provided the individual is otherwise able to perform the essential functions of the position.

Crowe is committed to diversity and equality in the work place and strives to create a work environment that leverages the diversity of all people. The following are highlights of the resources and activities devoted to the promotion of diverse populations within the firm:

Diversity and Inclusion Strategic Goals and Initiatives

Diversity and inclusion is one of the firm's Top 5 strategies. Crowe has robust CEO and leadership support leading to firm wide “call to action” and commitment. Crowe promotes and fosters an inclusive and innovative work environment where respect, trust and integrity are valued and all people are free to contribute in ways that enable them to reach their full potential and make a difference to our clients, our people and our communities.

Crowe's Diversity and Inclusion Advisory Council is a governance body that oversees and ensures the execution of all key strategies and initiatives. Diversity and Inclusion Geographic Leads are also engaged to drive and enable a grassroots effort and increase day-to-day awareness and engagement.

Crowe is committed to creating a progressive work environment that leverages the diversity of all people. Overall, our diversity and inclusion goals and initiatives work to help us understand, appreciate and address the unique perspectives and needs of all of our personnel, clients and those we impact throughout the communities in which we work.

Crowe strives to be inclusive by involving all employees, regardless of gender, religion, race, ethnicity, culture, language, education, geographic location, color, sexual orientation, national origin, age, physical ability, level, experience, opinions, beliefs, or thoughts, in the activities and life of the firm so everyone feels respected, valued, and capable of performing their best work.

We recognize that our goal to increasingly deliver unique and valuable solutions for our clients will be driven by a diverse work force with innovative thoughts and perspectives. Our diversity initiative is built upon the concept of collaboration of differences to achieve greater value.

Diversity and inclusion is integrated into firm wide programs, policies, people processes, systems and day-to-day initiatives. This further enables collaboration and enhances creativity and innovative thinking, leading to a competitive advantage in our war for talent and as we seek new clients and expand our geographic footprint.

Based on our understanding of the RFP specifications, Crowe has the requisite skills to successfully delivery this project solely with our resources. Accordingly, we do not plan to use subcontract resources. Should this change, we will review staffing changes in advance with the County.

Supplier Diversity - M/WBE Subcontracting

Supporting minority, women and disadvantaged owned and small businesses (M/WBE) is a logical extension of Crowe's commitment to diversity and inclusion. Crowe actively seeks out and includes these businesses to assist with projects in the areas in which Crowe provides services. Crowe has used small and disadvantaged businesses successfully in the past and is committed to subcontracting to the extent possible in the future.

We utilize local professional organizations in the geography where work is to occur, and we network with current and past subcontractors. We also contact those professional organizations and trade associations that are representative of the various business categories. These include, but are not limited to, certified public accounting firms, Small Business Administration offices, United States Department of Veterans Affairs business locations, and the National Association of Women Business Owners. We identify qualifying organizations through networking at professional conferences and other business relationships. In addition, we work with companies that specialize in supplementing personnel needs, which we can engage to identify qualifiers.

Environmental Sustainability Commitment and Goals

Our firm promotes an environmentally conscientious workplace through education, awareness, and partnerships, thereby creating eco-friendly practices. We continually research ways to increase and promote our green efforts, which establishes a culture of environmental stewardship. Through this effort, each of our locations is making substantial grassroots contributions toward environmental sustainability. Our firm continuously strives to incorporate environmental accountability and thoughtfulness throughout our culture and business practices.



Crowe was one of the founding Advisory Partners to the Sustainability Accounting Standards Board (SASB), providing subject matter expertise in disclosure reporting, risk management, internal audit, fraud and ethics, security and privacy, and regulatory compliance. Crowe, with membership in organizations including the Corporate Responsibility Association (CRA) and the Boston College Center for Corporate Citizenship, promotes the practice and profession of corporate responsibility in service of ethical, sustainable business. Through our memberships, Crowe supports these organizations in their advocacy for accountability in environmental policy, establishing ratings and rankings, protecting brand and reputation, encouraging diversity and inclusion in business, and developing responsible corporate principles.

Education and Professional Development

At Crowe, a career is a continual learning experience. Crowe University, our firm's learning portal, helps our people pursue learning experiences that create opportunities to build deep specialization and leadership skills. Full-time professionals can take advantage of its online learning courses, webinars, and other resources.

Crowe University is organized on a university model, with colleges and departments providing specialized curriculum. It houses curriculum maps designed to enhance technical knowledge and professional skills in areas such as project management, people development, leadership, and interpersonal skills. Learning is fundamental at Crowe, so our personnel have access to the training they need to grow and develop, regardless of their career stage or role.

Employee Satisfaction

Crowe has been ranked among the best places to work in many of our geographic markets. Crowe also conducts a quarterly engagement pulse survey to gather feedback for firm leadership and to continuously improve our talent programs.

Our October quarterly engagement survey had an 85 percent response rate across the firm, which indicates workers believe their voices make a difference and want to spend the time to improve the culture even further. This response rate was not an anomaly as the rate has been consistently high during the past several years.

During the past three years, Crowe has experienced an average voluntary turnover rate of less than 15 percent. Our staff continuity enables us to develop and maintain an in-depth understanding of your operations, management style, and operating practices, which ultimately will allow us to serve your organization more effectively over time.

Additionally, our culture stresses the importance of partner presence throughout projects and engagements. Active, personal involvement by partners, managers, and other experienced professionals is key to a successful client relationship.

Client Feedback

We have learned from our clients that there are certain attributes important to their overall experience, and each client perceives value differently. To help us meet our clients' expectations, we conduct an engagement survey that allows our clients to evaluate our performance.

In addition, if a client is faced with a challenge or issue that is unresolvable with their Crowe partner, we encourage clients to contact our dedicated client feedback manager by calling +1 877 430 3900 or emailing clientfeedback@crowe.com. The client feedback manager works with our clients and Crowe leaders to understand the issues and resolve the situations while taking steps to try to avoid similar situations in the future.

Client Engagement Survey Results

Our 2018 client engagement surveys show that Crowe has achieved an 89 percent client engagement index score. According to the research firm PeopleMetrics, our score is 36 points higher than the industry average of 53 percent. An engaged client is one who agrees that it really likes working with us, is likely to continue to work with us, would go out of its way to keep working with us, and will recommend us to its colleagues.



Professional Standings and Recognition

Accounting Today

Crowe ranks as the ninth largest U.S. public accounting and consulting firm (based on U.S. net revenue) according to the “2019 Accounting Today Top 100 Firms” list.

Fortune 100 Best Companies To Work For 2019

Crowe is proud to be recognized as one of the 100 Best Companies to Work For by Fortune 100*. The list is based on feedback from more than 310,000 employees at Great Place to Work-Certified organizations, and more than 50 elements of the workplace, including trust in managers, compensation, fairness, camaraderie and workplace traits linked to innovation.

Crowe has also been named to other Fortune lists in the past year including Best Workplaces in Consulting and Professional Services, Best Workplaces for Giving Back and Best Workplaces for Parents.

* From FORTUNE. ©2019 Fortune Media IP Limited. FORTUNE 100 Best Companies to Work For is a trademark of Fortune Media IP Limited and is used under license. FORTUNE and Fortune Media IP Limited are not affiliated with, and do not endorse products or services of, Crowe LLP.

Glassdoor Best Places to Work List for 2019

Crowe ranks number 50 on the Glassdoor Best Places to Work list for 2019. Glassdoor, one of the world's largest job and recruiting sites where employees can anonymously share their workplace experiences, is a powerful vehicle for attracting top talent to the firm. This Employee's Choice award is based solely on comments posted to Glassdoor from past and present Crowe personnel.

Customer Engagement Award

Crowe received the Customer Engagement Award at the 2017 North American Employee Engagement Awards, which recognizes organizations that execute strategies to make their cultures more customer-centric.

Temkin Group Award

Crowe received the Customer Experience Excellence Award from the Temkin Group in 2016 based on its efforts to improve client experience in a sustainable manner.

Institute of Internal Auditors

Crowe is a Principal Partner of the Institute of Internal Auditors from the local to international levels and is recognized as an IIA Industry Leader. Crowe personnel regularly contribute thought leadership pieces to IIA publications; serve as speakers and trainers at chapter meetings and regional, national, and international seminars and conferences.

American Bankers Association

The American Bankers Association has endorsed Crowe governance, risk, and compliance management consulting services through its affiliate, the Corporation for American Banking. The endorsement was made after an evaluation, which was based on a wide range of factors including ability to meet the needs of ABA members, expertise in regulatory compliance issues, banking experience, and customer service. Crowe is the only ABA-endorsed provider of governance, risk, and compliance management consulting services.



8. Registration with the County

Statement proposer has registered with the County as a vendor.

Crowe LLP is registered with the County as a vendor.

Appendix A: Resumes

We have provided our resumes on the following pages.



Mark Maraccini
CPA – Partner

mark.maraccini@crowe.com
www.crowe.com

Profile

Mr. Maraccini is a Partner and has almost 19 years' experience with government, higher education, not-for-profit audits and other consulting projects. Mr. Maraccini has recently presented aCrowe sponsored webinar on implementing GASB 87. In addition, Mark helped develop a 3 part series on the implementation of GASBs 67 and 68..

Professional and Industry Experience

Over the past 19 years, Mark has worked extensively with governmental entities including local governments either assisting them with audit readiness, preparation of their Comprehensive Annual Financial Report or with technical accounting based issues including implementing new GASB pronouncements. This experience has provided Mark with a deep specialization over accounting principals, how implementing new GASBs impact the general ledger and financial reporting and what qualifies as solid audit evidence to support an entity's compliance.

Most recently, Mark served as a partner on an engagement with the Chicago Public Schools whereas he assisted the District with the completion of their CAFR for the last four fiscal years including the implementation of GASBs 67 through 75 and working with the external audits to resolve complex accounting issues.

Professional Affiliations

- Illinois CPA Society
- American Institute of Certified Public Accountants
- Institute of Internal Auditors (IIA)
- National Grants Management Association (NGMA)
- Association of Local Government Auditors (ALGA)

Education & Certifications

- Bachelor of Arts, Accounting
 - DePaul University | Chicago, Illinois
- Certified Public Accountant (CPA)

Client Focus

Services:

- Regulatory Compliance
- Accounting Assistance
- Internal Audits
- Performance Audits
- Examinations
- Internal Control Reviews
- Audit Readiness
- Finding Mitigation

Industries:

- Public Sector
- Government
- Higher Education
- Not-for-Profit

Publications and Speaking Engagements

- Illinois Institute of Internal Auditors | Speaker
- Illinois CPA Society | Speaker
- Michigan Association of CPA's | Speaker
- Introducing the Internal Audit Function to Smaller Not-for-Profits | Author

Client Listing

Chicago Public Schools

Mr. Maraccini served as a senior manager on a project with the Chicago Public Schools to assist with the completion of their 2015 CAFR and Single Audit report including providing assistance with the 2015 audit process. His role on this engagement included managing a team of accountants in the preparation of the CAFR and Single Audit report, coordinating communications and status with the external auditors, daily communications and updates with CPS' Controller, assistance with the preparation of the government-wide financial statements and reviews of the various drafts of the CAFR and Single Audit report, assistance with the implementation of GASB 68 and 71, assistance with completion of grant roll-forwards and Schedule of Expenditures of Federal Awards (SEFA) preparation, drafting responses to audit findings and assistance with the mitigation and corrective actions for audit findings.

State of Illinois | GAAP Package Preparation

In the State of Illinois, each state agency maintains its own records of receipts and disbursements during the fiscal year. At the end of the fiscal year, each agency is required to prepare a trial balance for each fund it maintains. The agency is also required to reconcile the fund balances and activity to the state-wide accounting records maintained by the Illinois Office of the Comptroller (IOC). A balance sheet is created and receipts and disbursements are adjusted to the modified accrual basis of accounting for fund financial reporting purposes. Following preparation of fund financial statements, the entries necessary to record financial position and activities at the government-wide level are posted. Completed GAAP Packages are submitted to the IOC for compilation into the state-wide Comprehensive Annual Financial Report (CAFR). Mr. Maraccini began assisting the Illinois Department of Agriculture and the Illinois Department of Human Services (DHS) in the preparation and/or review of their annual GAAP packages. In addition, he has assisted DHS in preparing and/or reviewing their (SEFA) and annual financial statements based on the data compiled at fiscal year-end.

Illinois Department of Corrections

Mr. Maraccini served as a manager on a project with the Illinois Department of Corrections to assist the Department with their accounting and State reporting functions including the development and redesign of process for the Department's quarterly financial reporting and the month end close process. His contributions to the project included completing and reviewing quarterly financial reports and assisting with journal entries and developing an efficient and effective month end close process.

City of Fort Worth, Texas

Mr. Maraccini served as the project senior manager for an engagement to provide the City of Fort Worth, Texas (City) assistance in producing and publishing its FY 07 through FY13 Comprehensive Annual Financial Report (CAFR). The CAFR preparation methodology followed a risk-based approach to financial reporting and is based on a comprehensive analysis of materiality, prior findings, variance analysis, qualitative factors, and other elements. In addition to facilitating meetings with and between various parties, including the auditors, Audit and Finance Committee, management, various City Departments and external parties. He is also responsible for acting as the audit liaison between the auditor and the various City departments. Mr. Maraccini further assists the City by providing accounting related subject matter expertise to facilitate the accuracy and completeness of the City's financial statement presentation and disclosures, by preparing the Schedule of Expenditures of Federal Awards (SEFA) and by providing schedules to facilitate the proper reporting of federal expenditures, revenues, receivables, liabilities and deferred revenue; and reconciliations to the amounts reported in the financial statements. We are also responsible for preparing auditor required schedules (PBCs), responding to auditor requests and questions, assisting in the development of audit finding responses, assessing the viability of the City's corrective action plans and providing appropriate recommendations.

City of Greenwood, Indiana

Mr. Maraccini served as the project senior manager for an engagement to provide the City of Greenwood, Indiana (City) assistance in producing and publishing its fiscal year 2013 Comprehensive Annual Financial Report (CAFR). Prior to 2013, the City only issued cash basis report to the State of Indiana. Therefore, the first phase of this project was assisting the city with completing a CAFR template including all relevant CAFR sections. The next step of the project entailed helping the City implement relevant GASB pronouncements and convert their 2012 and 2013 financial records to the modified accrual basis of accounting. After this was completed, we assisted the City with the government-wide (GASB 34) entries for the City's governmental fund types. Once all the entries were completed, Mr. Maraccini assisted the City with the completion of the 2013 CAFR.

United States Department of Commerce – Office of the Inspector General

Mr. Maraccini has most recently managed a performance audit project for the United States Department of Commerce covering the Public Safety Information and Communication grant. He managed the team, which was responsible for conducting performance audit services in accordance with the Yellow Book standard. The audit included fieldwork in six different states and ultimately concluding on the state's compliance with grant requirements and progress toward meeting grant project goals.

Office of the Special Inspector General for Afghanistan Reconstruction

Mr. Maraccini is currently engaged by SIGAR to conduct Financial Audits of Costs Incurred by two contractors and one financial assistance award recipient providing goods and services in Afghanistan on behalf of the United States Air Force. The summarized audit objectives include an evaluation of internal controls, determining whether the contractors and recipients complied with applicable laws, regulations, and award requirements, determining if the contractors and recipients executed adequate corrective action in response to prior audit findings and assessment results, and providing an opinion on the Fund Accountability Statement for the period audited. These audits are conducted in accordance with Government Auditing Standards and involve working not only with offices located in the United States but also locations in various cities in Afghanistan.

Hamilton County, Ohio

Mr. Maraccini is currently serving as a senior manager on a project with the Hamilton County, Ohio's Department of Jobs and Family Services (HCJFS) to provide analysis and recommendations to improve financial and operational processes, procedures, and internal controls related to the administration of state and federal programs. HCJFS was alleged to have improperly documented spending of over \$1.9 billion during a three year period from 2001 to 2004 as part of a state agency limited review. Crowe was hired to assist the HCJFS in addressing issues noted in the limited review findings and recommending improvements for HCJFS (and the County) to mitigate findings, to undertake measures to improve efficiency in operations, and to generally bring the organization closer to a state of readiness for its OMB Circular A-133 audit. Our engagement involved documenting the current state related to the administration of federal and state programs, documenting and diagramming the process flows and then recommending improvements in the processes, including necessary controls. The scope of our engagement included the following state programs: Job and Family Services, Children Services and Child Support Enforcement. In addition, our work involved recommending improvements to the administration of the following federal programs: TANF (Title IV-A), Food Stamps, Medicaid, Disability Assistance, Title XX, Child Support (Title IV-D), and Foster Care (Title IV-E). We worked with HCJFS and the County on substantial issues including, but not limited to, the following: i) coding of financial transactions, including inter-fund transfers; ii) matching fund requirements and documentation; iii) cost pools allocations; iv) shared costs support and documentation; v) procurement and contract administration; and vi) ProtectOhio accounting (e.g. related to capitated payments, match, unused/leftover/residual funds, and allowability issues regarding uses of the funds).

Tom R. Reznicek
Partner

tom.reznicek@crowe.com
www.crowe.com

Profile

Mr. Reznicek is a Partner in the Public Sector Consulting Business Unit focusing on implementation of the Crowe Lease Accounting Optimizer for Public Sector.

Professional and Industry Experience

Mr. Reznicek has been the financial lead on numerous AX Public Sector projects, including the Tulsa Airport Authority, Metropolitan Nashville Airport Authority, Clinton National Airport (Little Rock Arkansas) and Illinois State Police. He has led many projects in business requirement gathering, gap analysis, technical/functional specification design, system architecture, training, and support. Mr. Reznicek focuses exclusively on consulting within Crowe's Public Sector Dynamics AX practice.

Education & Certifications

- Bachelor of Science, Computer Information Systems
 - DePaul University | Chicago, Illinois
- Microsoft Certified Business Management Solutions Professional

Client Focus

Services:

- ERP Projects
- Dynamic AX Architect
- Project/Project Management

Industries:

- Public Sector

Client Listing

North Carolina Educational Lottery – Dynamics AX ERP System Implementation

Role: AX Implementation Lead - Finance

Lead financial consultant in the implementation of Dynamics AX 2012 that included General Ledger, Financial Reporting (Management Reporter), Accounts Receivable, Accounts Payable, Cash & Bank Management, Procurement & Sourcing, Budgeting and Fixed Assets. Responsible for all aspects of implementation of General Ledger, Financial Reporting, Budgeting, and Accounts Receivable.

Illinois Tollway - MS Dynamics AX 2012 Implementation

Role: AX Implementation Lead - Finance

Finance lead in the implementation of Dynamics AX 2012 System. Leading Crowe team in the process of implementing MS Dynamics AX 2012 for the Illinois Tollway to replace numerous internal systems and manual processes used today to manage their financial data and produce their CAFR reporting. Modules implemented include General Ledger and Financial Reporting (Management Reporter)

Georgia State Road & Tollway (SRTA) - MS Dynamics AX 2012 Implementation

Role: AX Implementation Lead - Finance

Finance lead in the implementation of Dynamics AX 2012 System. Leading Crowe team in the process of implementing MS Dynamics AX 2012 for SRTA to replace its current financial management system. Modules implemented include General Ledger, Financial Reporting (Management Reporter), Budgeting, Procurement & Sourcing, Accounts Payable, Cash and Bank Management, Projects & Grants, and Accounts Receivable

Metropolitan Nashville Airport Authority - MS Dynamics AX 2012 Implementation

Role: AX Implementation Lead - Finance

Finance lead in the implementation of Dynamics AX 2012 System. Led Crowe team in the process of implementing MS Dynamics AX 2012 for MNA to replace its current financial and work order management systems. Modules implemented include General Ledger, Financial Reporting (Management Reporter), Fixed Assets, Accounts Payable, Budgeting, Cash and Bank Management, Procurement and Sourcing, Inventory and Warehouse Management, and Product Information Management. Integrated AX with a work order management solution (an AX add-on solution named DAXEAM), along with airport-specific solutions for capital projects accounting and airport tenant management and billing.

Tulsa Airport Authority - MS Dynamics AX 2012 Implementation

Role: AX Implementation Lead - Finance

Finance lead in the implementation of Dynamics AX 2012 System that includes General Ledger, Financial Reporting, Accounts Payable, Purchasing, Budgeting and Bank Management. The system also has a number of integrations to various third party applications.

Clinton National Airport (Little Rock Arkansas) - MS Dynamics AX 2009 to 2012 Upgrade Project

Role: AX Implementation Lead - Finance

Architect and lead the upgrade of a Dynamics AX 2009 System to Dynamics AX 2012 that included General Ledger, Financial Reporting, Accounts Payable, Purchasing, Fixed Assets and Bank Management.

Piedmont Triad Airport Authority - MS Dynamics AX 2012 Implementation

Role: AX Implementation Lead - Finance

Providing oversight and guidance to the AX implementation team for the Financial modules, including General Ledger, Financial Reporting, Accounts Payable and Cash/Bank Management.

Illinois State Police – MS Dynamics AX 2012 Implementation

Role: Non-criminal Justice Fee Processing Transaction System (NCJ)

Lead role in testing of integrations to the state's criminal history record information database.

Franklin County (Ohio) Children Services -MS Dynamics AX 2012 Implementation

Role: AX Implementation Lead - Finance

Helped in leading data requirement gathering, business process design, and system architecture.

Assisted in a full implementation cycle for the software including operations review and requirements confirmation, prototyping, training, hardware/software installation and configuration, testing, training, and implementation.

Atlas Aerospace - MS Dynamics AX 2009 Implementation

Role: AX Implementation Lead - Finance

Lead financial consultant in the manufacturing implementation of MS Dynamics AX 2009. Led the project in production, general ledger, accounts payable, accounts receivable, inventory, and security.

Other Experience**Business System Analyst Consultant**

Led a business process reengineering initiative for a client who was looking to upgrade their legacy system to a Tier 1/Tier 2 ERP system. Led the Quote-to-Cash Process Analysis Project:

- Reviewed current Quote-to-Cash business processes within the Protection and Defense sector and supported the development of improved Quote-to-Cash processes
- Identified process improvements and areas that could benefit from an enterprise resource planning (ERP) system – Identified all possible process quick fixes
- Provided a gap analysis between current state processes and the improved, future-state Quote-to-Cash process, along with a clear plan to implement process improvements
- The end result of the initiative was to fix their current business process and drive them toward Microsoft dynamics AX 2009. Seven months later, the client decided to partner with MS Dynamics reseller and implement Microsoft Dynamics AX 2009

Rand McNally

Business analyst for two consecutive projects for a Microsoft partner who implemented Microsoft Dynamics AX 2009 at a client in the Skokie, IL and for a client implementing Dynamics AX CRM in Los Angeles, CA. Microsoft Dynamics AX is an enterprise resource planning application and one of many duties is to modify the user application and ensure that the client's business processes are accurately portrayed. My area of expertise is in the financial (AR, AP, GL, and Bank) and the Customer Relation Management (CRM) modules. I was the lead support analyst and business analyst for the Skokie project (ERP) as well as lead business analyst for the CRM implementation.

Duties include but are not limited to: in person business requirement gathering, business requirement documentation, functional specifications, use cases, in person user acceptance testing, live training, and documentation creation.

- Lead billing support/Lead business analyst for Skokie project
- Gathered requirements from client. Analyzed current business processes and reengineered them to work more efficiently.
- Converted requirements into functional and technical specifications for developers
- Analyzed development to ensure all requirements were incorporated
- Ran UAT with SME's on the client site.
- Lead business analyst for the Los Angeles project
- Documented requirements for the CRM user interface
- Converted those documented requirements to technical/functional designs
- Tested development through use cases
- Ran UAT with SME's to ensure all requirements were gathered, and ran Go-live on site.
- Business process requirement gathering, functional specification documentation, development testing, User acceptance testing, and application configuration.
- Lead on site financial analyst
- Financial analyst using SQL 2008
- Query reporting
- Work directly with financial director, accounting and billing specialists.

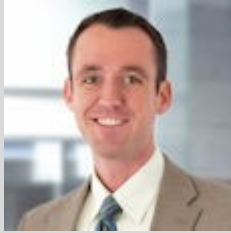
- Installed, Configured, and trained client users on CCH sales tax office application. Worked directly with CCH consultants to modify sales tax reports to fit client's needs.
- Worked directly with offshore presence
- Reporting using AX 2009

SupHerb Farms

SupHerb farms is a food service and ingredient based supplier who grows a wide range of herbs and vegetables. SupHerb Farms is a partnership between Armanino Farms of California and Darégal of France, combining the strengths of each and drawing on more than 160 years collectively in the industry. They have pioneered and patented a unique process for manufacturing individually quick frozen herbs.

Responsibilities:

- Lead financial consultant on the SupHerb farms team
- Responsible for business requirement gathering, GAP analysis, data conversion, system setup, documentation development, and training of core financial team.
- Worked directly with the CFO and controller to ensure proper setup was completed
- Created BRD (Business Requirement Documentation) for needed modifications
- Created use-cases for core financial team
- Validated technical designs from IT development against functional specifications
- Reviewed system-testing results with project team leads
- Performed GUI testing for core users
- Provided documentation for “mock” and “live” go-lives
- Analyzed all system requirements for all areas within accounting department.



Brandon Reed
CPA – Senior Manager

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Profile

Mr. Reed is a senior manager in the firm's Risk Consulting Business Unit.

Professional and Industry Experience

Mr. Reed has over 13 years of experience in public accounting including providing accounting, auditing, and consulting services to government and not-for-profit clients. He has been the Manager in-charge of financial audit, compliance examination, agreed upon procedures, and accounting consulting projects. During his career, Mr. Reed has focused on serving state and local government clients.

In addition to the above, Mr. Reed has worked for the Illinois Office of the Comptroller (IOC) in the Financial Reporting Division. His experience at the IOC included reviewing GAAP package submissions, preparing statements, schedules, and footnotes for the State of Illinois CAFR, and preparing Statewide Accounting Management System (SAMS) manual procedures.

Publications and Speaking Engagements

- Institute of Internal Auditors (speaker), *OMB Circular A-133*
- Institute of Internal Auditors (speaker), *Risk-Based Audit Programs*

Professional Affiliations

- American Institute of Certified Public Accountants
- Illinois CPA Society
- Institute of Internal Auditors

Education & Certifications

- Bachelor of Science, Accounting and Environmental Studies
 - Illinois College | Jacksonville, Illinois
- Certified Public Accountant (CPA) | Illinois

Client Focus

Services:

- External Audit
- Performance Audit
- Agreed Upon Procedures
- Compliance Examination
- Internal Control Evaluation
- Operational Improvement
- Policies/Procedures Development
- Project Management
- Advisory Services
- Accounting Consulting
- Financial Reporting

Industries:

- Public Sector

Community Involvement

- Contact Ministries
- Habitat for Humanity
- Fight for Air Climb
- Ronald McDonald House Charities
- Springfield Sharefest Jubilee Farm

Client Listing – Audit & Assurance

State of Illinois

- Office of the Auditor General
 - Office of the Treasurer
 - Fiscal Officer Responsibilities
 - Non-Fiscal Officer Responsibilities
 - Illinois Funds Program (SEC Rule 2a-7-like Investment Pool)
 - College Savings Program (529 College Savings Program)
 - Agreed Upon Procedures for Transition of State Treasurer
 - Environmental Protection Agency
 - Department of Public Health
 - Historic Preservation Agency

State of Arkansas

- Division of Legislative Audit

County

- St. Clair County Circuit Clerk

Municipal

- City of Los Angeles, California
 - Performance Audit of Proposition O Bond Funds

Higher Education

- Lincoln Land Community College * **
- Kentucky State University NCAA Agreed Upon Procedures
- Franklin University *
- Illinois Office of the Auditor General
 - Southern Illinois University *

School Districts

- Springfield School District 186 * **

Not-for-Profit

- Springfield Ball Charter School

* Federal compliance audit performed in accordance with Uniform Guidance

** Current recipient of ASBO or GFOA Certificate of Achievement for Excellence in Financial Reporting

Client Listing – Consulting

State of Illinois

Role: Financial Reporting Preparer/Reviewer

In the State of Illinois, each state agency maintains its own records of receipts and disbursements during the fiscal year. At the end of the fiscal year, each agency is required to prepare a trial balance for each fund it maintains. The agency is also required to reconcile the fund balances and activity to the statewide accounting records maintained by the Illinois Office of the Comptroller (IOC). A balance sheet is created and receipts and disbursements are adjusted to the modified accrual basis of accounting for fund financial reporting purposes. Following preparation of fund financial statements, the entries necessary to record financial position and activities at the government-wide level are posted. Completed GAAP Packages are submitted to the IOC for compilation into the statewide Comprehensive Annual Financial Report (CAFR). Mr. Reed currently assists or has assisted in the compilation of agency data and GAAP Package preparation for the following agencies of the State of Illinois:

- | | |
|------------------------------------------------------|----------------------------------------------------------------|
| • Illinois Department of Corrections | • Illinois Department of Human Services |
| • Illinois Emergency Management Agency | • Illinois Office of the State Fire Marshal |
| • Illinois Department of Juvenile Justice | • Illinois State Board of Education |
| • Illinois Department of Revenue | • Illinois Department of Natural Resources |
| • Illinois State Police | • Illinois Department of Insurance |
| • Illinois Department of Central Management Services | • Illinois Department of Healthcare and Family Services |
| • Illinois Department of Lottery | • Illinois Department of Financial and Professional Regulation |
| • Illinois Gaming Board | |
| • Illinois Racing Board | |

Illinois Administrative and Regulatory Shared Services

Role: Financial Reporting Preparer and Reviewer/Project Manager

Mr. Reed has assisted the State of Illinois Administrative and Regulatory Shared Services Center in providing accounting and financial reporting assistance since 2013, including management, preparation and review of its year-end reporting forms to the State Comptroller's Office and preparation of financial statements and footnotes. The Administrative and Regulatory Shared Services Center encompasses multiple Illinois State Agencies including the Illinois Department of Revenue, Illinois Gaming Board, Illinois Department of the Lottery, Illinois Department of Financial and Professional Regulation, Illinois Racing Board, Illinois Department of Insurance, and Illinois Department of Central Management Services. Mr. Reed has also been involved in the development of a GAAP reporting procedures manual to be utilized in the year-end reporting process as well as assisting the Center with development and presentation of GAAP package training for Center staff. In addition, Mr. Reed serves as project manager on the engagement.

Illinois Correctional Industries

Role: Manager

Mr. Reed assisted Illinois Correctional Industries (ICI) in maintaining its proprietary fund general ledger including posting general journal entries, determining the appropriateness of account balances, preparing forms for quarterly reporting to the Illinois Office of the Comptroller, and preparing quarterly operating statements.

City of Lafayette, Indiana

Role: Project Manager

The City of Lafayette, IN engaged Crowe to assist them in the process of implementing an Enterprise Resource Planning (ERP) system. Crowe was engaged to act as the change management lead through a four-phased approach, including a needs assessment, business process redesign analysis, process change assistance and knowledge transfer/training. We assisted the City in the review of its funds and chart of accounts and in the development of the future fund and chart of accounts structure. As part of this engagement, we facilitated meetings with stakeholders and process owners to gain an understanding of the needs of future system users and stakeholders and developed a prioritized list of improvement opportunities (internal controls, accounting processes, policies and procedures, and/or efficiencies) and related risks based on our evaluation. In addition, we assisted the City by providing technical guidance and best practice recommendations as needed during their ERP system implementation. Mr. Reed served as the project manager on the engagement.

Mr. Reed assisted the City by analyzing its current fund structure and chart of accounts to make recommendations for modifications to be included in the new ERP system. In addition, he assisted in transitioning the City's former chart of accounts into the format required for the new ERP system.

City of Fort Worth, Texas

Role: Subject Matter Specialist

Mr. Reed was part of the Crowe team which assisted the City of Fort Worth in producing and publishing its Comprehensive Annual Financial Report (CAFR). He assisted the City as an accounting subject matter specialist to facilitate the accuracy and completeness of the City's financial statement presentation and disclosures. He was instrumental in assisting the City in developing a process to identify its fixed assets and to reconcile those assets for financial reporting purposes. He also assisted the City by preparing various other schedules reconciling details to the amounts reported in the financial statements. He assisted in preparing external auditor required schedules and responding to external auditor requests and questions.

Illinois State Board of Education

Role: Financial Reporting and Reviewer/Project Manager

Crowe was engaged by the Illinois State Board of Education starting in fiscal year 2012 to assist the Agency in the preparation and review of its year-end GAAP reporting funds/forms to the Illinois Office of the Comptroller for 20 funds administered by the Agency. Mr. Reed is responsible for the preparation and review of certain funds, assisting in preparation of the Agency's financial statements and footnotes, and preparation of the Agency's audit compliance schedules including its Schedule of Expenditures of Federal Awards (SEFA). In addition, Mr. Reed serves as the project manager on the engagement.



Bradley T. Schelle
CPA – Director

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Profile

Mr. Schelle is a Director with over twelve years' of experience providing auditing, accounting and consulting services to public sector clients.

Professional and Industry Experience

His experience includes audit engagement planning, fieldwork, supervision and reporting for numerous not-for-profit organizations, governmental entities, colleges and universities and tax credit limited partnerships, which includes reporting under Government Auditing Standards and OMB Circular Uniform Guidance requirements. Mr. Schelle also has a strong background with accounting systems that conform to the National Transit Database Uniform System of Accounts (USOA), and has extensive experience with Federal Transit Administration (FTA) grant reporting and compliance, including knowledge of the Electronic Clearing House Operation system used by the FTA for recipient drawdowns.

Publications and Speaking Engagements

- Speaker, IHCD Uniform Guidance Training
- Speaker, GASB Update, KyPUBO Annual Conference, 2015
- Speaker, INCPAS Not-for-Profit Conference

Professional Affiliations

- American Institute of Certified Public Accountants
- Indiana Society of CPAs

Education and Certifications

- Master of Science, Accounting
- Bachelor of Science, Accounting
 - Ball State University, Muncie, Indiana
- Certified Public Accountant, CPA

Client Focus

Services:

- Audit
- Consulting

Industries:

- Public Sector

Community Involvement:

- Indiana Youth Institute | Finance Committee
- Indiana Sports Corporation
- IU Health Methodist Hospital Inspiring Leaders
- White River Sports Basketball Director

Client Listing

Government

- Indianapolis Housing Agency
- Indianapolis Housing Tax Credit LP's (8)
- Fort Wayne-Allen County Airport Authority
- Reno-Tahoe Airport Authority
- Bi-State Development Agency (St. Louis Metro)
- Lafayette City Bus
- Los Angeles County MTA (LA Metro)
- Sacramento Regional Transportation District
- Alameda-Contra Costa Transit District (AC Transit)
- Pomona Valley Transportation Authority
- Indianapolis Public Transportation (IndyGo)
- Foothill Transit
- San Bernardino County Transportation Authority *
- RTC of Southern Nevada (Las Vegas Transit) *
- Washoe County RTC (Reno) *
- Kentucky Community & Technical College System
- Tulsa Community College
- Western Kentucky University

Not-for-Profit

- Area Five Agency on Aging and Community Services
- CICOA Aging and In-Home Solutions
- United Way of Central Indiana
- Indiana Association for the Education of Young Children
- Health Care Education and Training
- American Legion Child Welfare Foundation
- Tulsa Community College Foundation
- Methodist Health Foundation
- Eskenazi Health Foundation
- Kappa Kappa Gamma Foundation
- Conner Prairie Museum and Foundation
- Jewish Federation of Greater Indianapolis
- Humane Society of Indianapolis
- Sycamore School
- Indiana Association of School Business Officials (IASBO) and IASBO Foundation
- Children's Organ Transplant Association
- Organization of American Historians
- Hoosier Cancer Research Network
- Indiana Minority Health Coalition
- Elevate Ventures
- American Legion National Headquarters
- Kappa Kappa Gamma Fraternity
- Indiana Soybean Alliance



Emily Flint
CPA – Staff

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Profile

Ms. Flint is a staff in the firm's Public Sector Consulting Business Unit.

Professional and Industry Experience

Ms. Flint has over two years of experience in providing accounting assistance to governmental clients. In addition, Emily has participated in state government audit and accounting consulting engagements that followed *Government Auditing Standards*.

Professional Affiliations

- American Institute of Certified Public Accountants | Member
- Illinois CPA Society | Member
- Young Springfield Professionals Network

Education & Certifications

- Bachelor of Science, Accounting & Business Administration
 - Monmouth College | Monmouth, Illinois
- Certified Public Accountant (CPA) | Illinois

Client Focus

Services:

- External Audit
- Advisory Services
- Accounting Consulting
- Compliance Examination
- Financial Reporting

Industries:

- Public Sector

Community Involvement:

- Springfield ShareFest
- Jubilee Farm
- St. John's Breadline
- Fight for Air Climb



EXPERIENCE

INTEGRITY

SERVICE

*LIFMS is a certified Woman Owned Business***SUSAN A. RICH, C.P.A., M.B.A.**

OBJECTIVE: Financial executive with healthcare, service company, government and not-for-profit, international, and “turn around” reorganization background. Change agent with strong business acumen, people and management skills, strategic planning, “big picture thinking,” sound judgment, leadership, and communication skills with a bottom line orientation.

PROFESSIONAL EXPERIENCE

September 2010-Present **Long Island Financial Management Services (LIFMS)**

MANAGING DIRECTOR- CPA and NYS Certified Woman Owned Business Enterprise (WBE) public sector government and Not-for-Profit CPA audit and consulting firm providing audit, consulting, “insourced and outsourced” financial management services. Accounting advisory, attest/audit services practice. We provide ongoing long term consulting services to organizations in a high quality, scalable and cost effective manner ranging from bookkeeper level to CFO. Assist clients in government, healthcare, social services, construction, green energy manufacturing, interior design, and arts industries with budgeting, cost allocation, revenue modeling, and federal indirect cost rates proposals.

May 2009- August 2010 **N. Cheng & Co. P.C., Certified Public Accountants**

FMS PRACTICE MANAGER- As LI FMS Practice Manager I held positions as fiscal officer for many NFP organizations performing “turn around” work including a large religious sponsored social service organization, an international student exchange organization, an environmental membership advocacy group, an international solar and agricultural technology organization, and a LI community based merchant group. Completed Intacct training program. As practice manager I was also responsible for the firm marketing initiatives, web site development, in-house staff training, campus recruitment and conference management for a NYS Minority Owned 60 staff firm.

March 2008- May 2009 **Long Island Plastic Surgical Group**

CFO/COMPTROLLER- Responsible for the overall financial reporting and fiscal management of a \$15m medical practice. Accurately maintain the financial books and records of the organization, and provide responsive service to the Executive Director, President and Board. Successfully restructured practice debt and negotiated with bankers. Responsible for preparation of the organization financial statements and accompanying management analysis, integrity of the organization’s general ledger, safeguarding of practice assets, cash flow forecasting, financial analysis, and oversight of the billing and budgeting process.

2005 - 2008 **Nassau County Interim Finance Authority (NIFA)**

TREASURER - Member of the professional staff monitoring and overseeing Nassau County’s finances, including covered organizations. Responsible for all finance, accounting, internal control and administration of treasury operations for over \$2 billion dollars of outstanding municipal bonds including \$600m in Swaps. Duties include oversight of the annual audit and preparation of NIFA financial statement. Perform all treasury management functions including projecting, managing and monitoring cash flow to ensure the availability of funds for smooth operations and to provide maximum return on assets, reviewing the County’s financial plan and participation in oversight meetings of the Nassau County Healthcare Corporation, the Offices of the County Executive and Comptroller and Board of Directors meetings.

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2003 - 2005

UJA Federation Affiliate Agency, Jewish Association for Services for the Aged

CHIEF ADMINISTRATIVE OFFICER – Acted as change agent and turn-around facilitator for fiscally and operationally distressed organization. Managed HUD Housing operations, Homecare Services Division, Finance, Information Systems, Human Resources and Purchasing for \$85m complex multi-entity social service organization. Implemented accrual based financial reporting, budgeting system, and employee performance appraisal system. Supervised 5 Director level managers and approximately 1,800 employees. Managed HUD rent increase applications, RFP for refinancing of HUD 202 and 236 sites. Interact with funders, Board of Trustees and parent affiliate organization. This was a contract position.

2002 - 2003

New York Foundling Hospital

CHIEF FINANCIAL OFFICER - Managed financial operations for a complex multi-entity \$90m social service and healthcare organization with 50 locations and approximately 1,500 employees. Acted as change agent for financial, staffing, purchasing and systems turn-around. Filed 30+ rate appeals with government agencies resulting in \$8-10m revenue increase. Managed DASNY bond compliance and reporting and \$60m investment portfolio. Implemented treasury function, cash control, strategic budgeting, staffing and expense control measures in a challenging environment. Work with OCFS, SED, OMRDD, OASAS, Foster Care, SOP, CFR and rate setting. Hired, trained, and supervised professional staff of 35 including finance, budget, payroll, benefits, risk management, real estate, purchasing, treasury, reporting, and financial systems. Frequent interaction and presentations to Board of Trustees including finance, investment and audit committees. Reported to Executive Director.

2001 - 2002

Cardiovascular Research Foundation, affiliated with the Heart Institute at Lenox Hill Hospital

CHIEF FINANCIAL OFFICER/CONTROLLER - Responsible for fiscal operations of a \$20m clinical research company. Managed financial turn-around, cost reduction, cash/burn management, reporting, budgetary controls, and negotiation with business partners. Interfaced with Board of Directors, Finance and Audit Committees. Implemented Great Plains Dynamics, budgeting systems, FRX financial reporting, and cash management system. Liaison with bankers, external auditors, physicians, and stakeholders. Position reported to Executive Director.

2000 - 2001

CoreMarkets, Inc. B-to-B Internet Trading Exchange and Software Developer

ASSISTANT VICE PRESIDENT AND CONTROLLER - Created corporate start-up finance operation for international, NY based internet company. Selected and implemented Great Plains Dynamics multi-currency and multi-entity system for 8 companies with 11 international locations in 8 weeks' time. Managed cash flow, burn rate, "A and B" round initial and secondary financings, financial statements and forecasting. Created relationships with bankers, creditors, attorneys, investors and public accounting firm. (Price Waterhouse Coopers) Established international structure, transfer pricing, revenue recognition rules under SAB 101, budgeting and global reporting system, accounting for acquisitions, corporate insurance and risk management, investment strategy, contract fiscal review protocol, T & E policies, corporate benefits and personnel policies. Company discontinued business operations in July 2001.

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1997 - 2000 American Red Cross in Greater New York

CORPORATE CONTROLLER - Directed reengineering and financial operations turnaround for mid-sized (\$75m) service provider with ten locations. Responsible for strategic planning and benchmarking, budgeting process, \$50m investment portfolio, internal management and external regulatory financial reporting, cash flow management, billing, accounts receivable and payable, purchasing function. Accomplishments include planning and implementation of department reorganization. Redesigning job functions, recruited, trained and supervise professional staff of 20. Selected new Platinum SQL software package, developed conversion implementation strategy and led systems implementation. Participated in numerous disaster relief operations. Managed numerous successful regulatory and certified audits. (Ernst & Young).

1996 - 1997 A.V.S.C. International (now Engender Health)

DIRECTOR OF FINANCE - International provider of medical and technical assistance and training in 60 worldwide developing countries. Management of international treasury, finance and accounting operations, grants reporting and USAID contracts administration, budgeting (\$30m) and financial policy and planning for 40 field offices. Accomplishments include implementation of indirect cost rate (ICR) protocol, staff reorganization and training. Supervised professional staff of 14. Responsible for certified year-end A-133 audit (Arthur Andersen) and interfacing with Board of Directors.

1993 - 1995 Group Health Incorporated, Financial Information Systems Group

MANAGER OF COST ALLOCATION - \$1.4B Healthcare service provider and insurance company. Management of \$120M Computer Associates Masterpiece G/L and integrated (ABC) cost allocation system. Regulatory reporting to NYS Insurance Department, Federal government and State Department of Health. Provided support for customer bids and profitability studies. Interfaced with 120 operational areas. Restructured financial system with new chart of accounts and reporting. Development of companywide fixed/variable expense, lease/purchase and R.O.I. modeling standards and procedures. Reported to Vice President-Financial Information Systems.

1991 - 1993 Homes For The Homeless, Inc.

DIRECTOR OF FINANCE - Financial Officer for New York City provider of transitional housing for homeless families. Multi-entity, \$25M private not-for-profit corporation with 5 locations. Automated accounting area, reorganized staff, started up new company and facility. Responsible for all financial and regulatory reporting. Management of investments and banking relations; third party reimbursement; budgeting; forecasting; payroll and benefits; pension plan administration; corporate insurance; grant administration and contract negotiations for goods and services. Recruited, trained and supervised professional staff of ten. (Pricewaterhouse Coopers)

1986 - 1990 Thomas Cook Travel Inc., subsidiary of Dun & Bradstreet

DIRECTOR OF PROCUREMENT SERVICES - Promoted to assume directorship of purchasing function for 160 locations in 40 states. Line position responsible for contract negotiations with vendors, capital expenditures, leases, competitive bidding and merchandise distribution. Established guidelines for purchasing computers, automobiles, graphics, machinery and equipment. Implemented an automated purchasing/perpetual inventory system. Reduction and control of expenses in all areas of the company, resulted in \$1.3M savings. Centralized purchasing function, warehousing and established appropriation review function.

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Page 4-Susan Rich

MANAGER OF CORPORATE ACCOUNTING AND FINANCIAL REPORTING

Management of \$120M corporate headquarters accounting department. Areas of responsibility included financial reporting to Dun & Bradstreet; budgeting, taxes; treasury operations; payroll; fixed asset accounting; inter-company accounting and financial analysis. Major accomplishments included conversion to a computerized payroll system (1500 employees), management of data processing area (M & D GL: Millennium), hiring and training of degreed accounting staff (20+). (C&L) Company moved to Cambridge, Massachusetts prior to merger with American Express.

1984 - 1986 **The Reinsurance Corporation of New York (merged Chartwell Re)**

ACCOUNTANT - Preparation of annual insurance company statutory blank, GAAP consolidated and 10K/10Q exhibits. Interfaced with Coopers & Lybrand for certified audit.

1982 - 1984 **New York State Department of Insurance**

AUDITOR - Audited insolvent insurance companies and various areas of NYS Insurance Department.

EDUCATION NEW YORK INSTITUTE OF TECHNOLOGY January 1983

M.B.A. Major: **Accounting & Business Administration**

THE STATE UNIVERSITY OF NEW YORK, COLLEGE AT ONEONTA January 1978

B. A. Major: **Business and Political Science**

CERTIFICATIONS

Certified Quickbooks ProAdvisor

Certified Public Accountant-licensed in New York State since 1995

Quadel/NLHA (AHM) Assisted Housing Manager

(TACCs) Certified Tax Credit Compliance System

UNIVERSITY LEVEL TEACHING EXPERIENCE

2007 – 2013 **State University of New York at Old Westbury School of Accounting and Business Management**

ADJUNCT PROFESSOR - Teach senior level Financial Statement Analysis including SEC Reporting; and Government and Not-for-profit Accounting to 4th year CPA candidates.

2010- 2012 **Empire State College-State University of New York**

ADJUNCT PROFESSOR – Teach accounting in a “non-traditional” alternative model learning environment to CPA candidates at all undergraduate levels. Mentor and guide students to accounting degree completion.

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EXPERIENCE

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Page 5-Susan Rich

PROFESSIONAL AFFILIATIONS AND PUBLIC SERVICE

Chair of Long Island Not-for-profit Conference at SUNY Old Westbury-October 2009 & 2010
Former Member-Board of Directors-Cornell University Cooperative Extension Services of Nassau County,
Finance Committee Member- 2006-2011
Finance Committee Member-Mental Health Association of Nassau County- 2006-Present
New York State Government Financial Officers Association (GFOA)-2005-2008
New York State Society of Certified Public Accountants- active member 1995 to present
New York State Society of Certified Public Accountants Not-for-Profit Industry Group-1996-Present
New York State Society of Certified Public Accountants Chief Financial Officers Committee-1996-Present
NYC Mayor's Task Force Vendor Advisory Group- Single Audit Standards 2003
National Housing Conference Regional Policy Group Meeting- 2005
Financial Executives Networking Group-Long Island and New York City Chapters-NFP and Healthcare Special
Industry Groups-2003-Present

ARTICLES AND PUBLICATIONS

April 2009, New York Nonprofit Press, The Ins and Outs of Accounting Management, Bad Times Lead to Innovative Approaches- How small businesses can reduce back office accounting costs and gain other benefits thru outsourcing and insourcing.

May 2009, NYSSCPA Trusted Professional, Stressful Measures: Dealing with CPA Strain –Effects of year end and busy season on the health of certified public accountants.

August 2009, NYSSCPA Trusted Professional, SUNY Old Westbury Accounting Students Get Valuable Advice- students share job hunting results and graduation goals

November 2009- NYSSCPA Trusted Professional-Ninth Annual NYSSCPA Student Section-interviewed for article

April & May 2011, Wantagh Chamber of Commerce, two part series in the March and April 2011 issues of the "Business To Business" column of the Wantagh Chamber of Commerce Newsletter. "Bad Times Lead to Innovative Business Approaches" addressed both the pros and cons of outsourcing accounting functions for the small to mid-sized business and the "start-up" entrepreneur. The articles compared the two fiscal structural models, analyzing and evaluating the benefits of each alternative arrangement, organized by area of operational concern.

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EXPERIENCE

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*LIFMS is a certified Woman Owned Business***SIDRAH KUDIA****EDUCATION****SUNY College at Old Westbury, NY***B.S. in Accounting*

GPA: 3.9/4.0; Dean's List

Old Westbury, NY

01/2013–12/2016

Broward College*Associates Degree in Accounting*

GPA: 3.9/4.0; Dean's List

Hollywood, FL

01/2008–05/2010

EXPERIENCE**Long Island Financial Management Services***Staff Accountant***Wantagh, NY**

05/2016 to Present

- Work with public sector clients, both government and not-for-profit, on consulting and attest engagements. Use Thompson Reuters Engagement CS auditing software.
- Consult with NYC Health and Hospitals Corporation on fiscal modeling project to integrate primary and behavioral health care services.
- Work with international Not-for-profit organization with 50 chapters and 200+ projects.
- Supervise and train intern and junior staff associates.

SUNY College at Old Westbury, NY*Teaching Assistant, Information Systems***Old Westbury, NY**

08/2014–12/2016

- Review teaching materials including syllabi, assignments and exams for a class of 25 students; liaise among professor, students and department to manage all course-related administrative work
- Research various information systems related topics to aid research efforts of the Professor, including desktop research and conducting online surveys

Nina Birnbach, CPA*Bookkeeper***Levittown, NY**

01/2011–08/2012

- Reviewed transaction-level bank statements using QuickBooks to reconcile checks and bank accounts on a monthly basis; worked with over 5 clients to ensure accuracy in financial reporting
- Prepared detailed monthly financial statements including profit & loss, balance sheet and cash flow

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EXPERIENCE

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*LIFMS is a certified Woman Owned Business***Moyal Accounting Services, Inc.***Bookkeeper***Pembroke Pines, FL**

04/2008–12/2010

- Prepared and filed sales tax returns on a monthly basis using detailed transaction-level financials; kept ongoing reconciliation of books and bank financials
- Performed ongoing financial statement review of 5 companies, including maintaining income statement, balance sheet and cash flow statements
- Created payroll system and registration for employees; prepared and filed quarterly and annual payroll taxes for each company's employees; handled accounts payable for a rental management company

Toys R Us*Cashier & Customer Service Representative***Pembroke Pines, FL**

06/2006–11/2008

- Assisted customers with various products around the store; managed and tracked existing product inventory as well as new deliveries
- Helped develop and execute sales promotions in various departments; promoted store credit cards and buyer protection plans

SKILLS, INTERESTS & OTHERComputer Skills: MS Office Suite (Word, Excel, PowerPoint), QuickBooksAffiliations: Member of the SUNY Old Westbury Accounting Society and Muslim Student AssociationVolunteer Work: Private tutor for accounting subjectsInterests: Traveling, Cooking, Meeting new people

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Appendix B: Required Forms

We have provided all the required forms on the following pages.

APPENDIX C

STANDARD CLAUSES FOR NASSAU COUNTY CONTRACTS

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

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

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

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

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

(c) Records Access. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall

make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

4. Minimum Service Standards. Regardless of whether required by Law:

(a) The Contractor shall, and shall cause Contractor Agents to, conduct its, his or her activities in connection with this Agreement so as not to endanger or harm any Person or property.

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

5. Indemnification; Defense; Cooperation.

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

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

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

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

6. Insurance.

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

including, without limitation, builder's all risk, if applicable, automobile liability insurance and umbrella liability insurance, as the County may from time to time specify.

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

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

7. Assignment; Amendment; Waiver; Subcontracting.

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

8. Work Performance Liability.

The Contractor is and shall remain primarily liable for the successful completion of all work in accordance this Agreement irrespective of whether the Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County.

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

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

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

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

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

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

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

arise, to update this disclosure throughout the term of this Agreement.

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

(a) Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the Applicable DCE for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the Applicable DCE under this Section to each of (i) the Department and the (ii) the County Attorney (at the address specified above for the County) on the same day that documents are sent or delivered to the Applicable DCE. The complaint or necessary moving papers of the Contractor shall allege that the above-described actions and inactions preceded the Contractor's action or special proceeding against the County.

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

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

15. All Legal Provisions Deemed Included; Severability; Supremacy; Construction.

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

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

(c) In the event of a conflict between the terms and conditions of the contract, including any and all attachments thereto and amendments thereof, and the terms of this Appendix A, the terms of this Appendix A shall control.

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

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

<u>Value of contract:</u>	<u>Administrative fee:</u>
\$0 - \$5,000	\$0
\$5,001 - \$50,000	\$160
\$50,001 - \$ 100,000	\$266
\$100,001 or more	\$533

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

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

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

Appendix EE

Equal Employment Opportunities for Minorities and Women

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix EE
Supplemental Information

**Documentation Demonstrating Best Efforts to Obtain Certified Minority or
Women-Owned Business Enterprises**

I, Mark J. Maraccini, would like to provide the following information to demonstrate our efforts to subcontract a M/WBE subcontractor:

- We contacted Susan Rich, the Managing Director at Long Island Financial Management Services on April 11, 2019
- We followed up via email on April 11, 2019 (please see attached)
- The subcontractor already had a copy of the RFP and was familiar with the Scope of Work and the requirements of the RFP
- We have agreed to allocate 10% of this contract to Long Island Financial Management Services

Dated: April 15, 2019 by Mark J. Maraccini, Partner

Signature: 

Sworn to before me this 15th day of April, 2019

Notary Public: 



Mardayan-Salguero, Anna

From: Reed, Brandon
Sent: Monday, April 15, 2019 8:07 AM
To: Mardayan-Salguero, Anna
Subject: FW: Nassau County Opportunity

Brandon Reed, CPA
Crowe LLP
Office: 217.862.2706 | Cell: 309.224.9440
brandon.reed@crowe.com
www.crowe.com



From: Reed, Brandon
Sent: Thursday, April 11, 2019 5:13 PM
To: SusanRichCPA@LIFMS.com
Subject: Nassau County Opportunity

Susan,

It was nice chatting with you regarding the Nassau County opportunities. I appreciate your insights into what you think the County may be looking for as they evaluate proposals. Please let me know if you are interested in joining with us to propose the GASB 87 and CAFR prep opportunities.

Thanks!

Brandon Reed, CPA
Crowe LLP
Office: 217.862.2706 | Cell: 309.224.9440
brandon.reed@crowe.com
www.crowe.com





**Division of Minority
and Women's
Business Development**

September 5, 2018

File ID: 54782

Ms Susan Rich
Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS
3535 Jerusalem Avenue
Wantagh, NY 11793

Dear Ms Susan Rich:

The New York State Department of Economic Development, Division of Minority and Women's Business Development (DMWBD) has determined that your firm, Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS, continues to meet eligibility requirements for re-certification, pursuant to Executive Law, Article 15-A and 5NYCRR Section 140 through 145 of the Regulations.

Therefore, we are pleased to inform you that your firm, has once again, been granted status as a Women Business Enterprise (WBE). Your business will continue to be listed in the State's Directory of Certified Businesses with codes listed on the following page.

This Certification remains in effect for a period of generally three (3) years from the date of this letter or until such time as you are selected again, by this office for re-certification. Any changes in your company that affect ownership, managerial and/or operational control, must be reported to this Office within thirty (30) days of such changes; including changes to company name, business address, telephone numbers, principal products/services and bonding capacity.

The Certification status is not intended to imply that New York State guarantees your company's capability to perform on contracts, nor does it imply that your company is guaranteed any State business.

Thank you for your cooperation. On behalf of the State of New York, I wish you luck in your business endeavors, particularly those involving State agencies.

Sincerely,

A handwritten signature in black ink that reads "Raymond Emmanuel". The signature is written in a cursive, flowing style.

Raymond Emmanuel
Director of Certification Operations



September 5, 2018

File ID: 54782

Ms Susan Rich
Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS
3535 Jerusalem Avenue
Wantagh, NY 11793

Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS will be listed in the State's Directory of Certified Businesses with the following list of codes for products and services:

NAICS 541211: CERTIFIED PUBLIC ACCOUNTANTS' (CPAS) OFFICES
NAICS 541211: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
NAICS 541219: OTHER ACCOUNTING SERVICES
NAICS 541611: ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES
NAICS 541618: OTHER MANAGEMENT CONSULTING SERVICES
NIGP 20810: ACCOUNTING/FINANCIAL: BOOKKEEPING, BILLING AND INVOICING, BUDGETING, PAYROLL, TAXES, ETC., MICROCOMPUTER
NIGP 91821: BUSINESS CONSULTING
NIGP 91849: FINANCE AND ECONOMICS CONSULTING
NIGP 94611: ACCOUNTING SERVICES (NOT OTHERWISE CLASSIFIED)
NIGP 94620: AUDIT SERVICES
NIGP 94631: CERTIFIED PUBLIC ACCOUNTANT (CPA) SERVICES
NIGP 94649: FINANCIAL SERVICES (NOT OTHERWISE CLASSIFIED)

EDWARD P. MANGANO
COUNTY EXECUTIVE



PHILLIP E. ELLIOTT
DEPUTY COUNTY EXECUTIVE

NASSAU COUNTY OFFICE OF MINORITY AFFAIRS

1 West Street
Mineola, New York 11501
TEL. (516)-572-2240
FAX: (516)-571-6555

August 10, 2016

Dear Nassau County MWBE Certified Vendor,

Thank you for your interest in being certified with Nassau County's M/WBE Program. To improve, expedite and make the certification process efficient for vendors who has currently M/WBE certified by New York State (Empire State Development), effective May 15th 2016, has become automatically M/WBE certified by The Nassau County Office of Minority Affairs.

Section 4, paragraph 3, of the Nassau County Minority and Women-owned Business Enterprise ("MWBE") Rules states that "The Executive Director [of Nassau County Minority Affairs] may also certify M/WBEs based on existing M/WBE Certification from the State of New York and its certifying entities, and any other governmental entity or public authority that has an M/WBE certification program with standards comparable to that of Nassau County."

Pursuant to the referenced section, The Office of Minority Affairs determined the standards of New York State Empire State Development are comparable to that of Nassau County. Accordingly, any vendor or business-entity which has been duly certified as an M/WBE by New York State Empire State Development is hereby granted certification under the Nassau County M/WBE Program.

If you should have any questions, please contact the Office of Minority Affairs at 516 572 2240 or via email mwbeinformation@nassaucountyny.gov.

Sincerely,



Best and Final Offer on Proposal to Provide GASB 87 and Other Technical Services

June 21, 2019

RFP No. CO0315-1913

Submitted to:

Sergio Blanco, Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501

Submitted by:

Mark J. Maraccini, Partner (IL CPA)
Crowe LLP
488 Madison Avenue, Floor 3
New York, New York 10022-5702

Tel 212.572.5500

Fax 212.572.5572

mark.maraccini@crowe.com





Crowe LLP

Independent Member of Crowe Global

488 Madison Avenue, Floor 3
New York, New York 10022-5702
Tel 212.572.5500
Fax 212.572.5572
www.crowe.com

June 21, 2019

Sergio Blanco, Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501

Dear Mr. Blanco:

Crowe LLP appreciates the opportunity to present our Best and Final Offer (BAFO) to the Office of the Nassau County Comptroller ("Comptroller") and Nassau County (the "County") to provide assistance with the implementation of GASB 87.

We believe the combination of specialized services along with our technology offering, the Crowe Lease Accounting Optimizer for Public Sector (Lease Optimizer), differentiates Crowe from other competitors. As our commitment to serving you, we originally provided a significant discount to our standard service rates. To further demonstrate our interest in establishing a relationship with the County, we have reduced our service rates by an additional 2%. Please see subsequent pages for detailed pricing and responses to your clarifying questions.

This BAFO is being submitted by Mark Maraccini, Partner, who is authorized to represent the firm, is empowered to submit the BAFO and is authorized to negotiate and execute a contract with the County. Our proposal including this BAFO will be valid 180 days from the proposal date.

Thank you for taking the time to consider Crowe. We are confident you will share our conviction that we stand apart from others – with a values driven workplace, people, resources, attitude, reputation and specialized service to provide the best professional services at a reasonable cost.

We are looking forward to demonstrating why Crowe is the best firm to engage for your needs.

Sincerely,

A handwritten signature in black ink that reads "Mark Maraccini".

Mark J. Maraccini,
Partner (IL CPA)

Best and Final Offer

The annual cost proposal for the services requested, for the years covered in the RFP, including the options to renew. Please separate your cost proposals for (1) the GASB 87 services and (2) the other technical services.

The table below summarizes our revised fee estimate, by year, for the scope of services described in the County's Request for Proposal. The fees included below for GASB 87 Consulting services were prepared using the following assumptions:

1. Review of 300 lease agreements, over years one and two below, to complete the scope of services.
2. 50 hours per year for as-needed GASB and accounting assistance.
3. 10 County users for the Crowe Lease Accounting Optimizer for Public Sector.

GASB 87 Fees

Description	Year 1	Year 2	Year 3	Year 4	Year 5
GASB 87 Consulting Services	\$98,000	\$78,155	\$0	\$0	\$0
As-Needed GASB and Accounting Assistance	\$12,064	\$12,064	\$12,064	\$12,064	\$12,064
Total	\$110,064	\$90,219	\$12,064	\$12,064	\$12,064

Other Technical Fees

Description	Year 1	Year 2	Year 3	Year 4	Year 5
Crowe Lease Accounting Optimizer for Public Sector	\$39,284	\$28,924	\$28,924	\$28,924	\$28,924
Continuing Education Courses	FREE	FREE	FREE	FREE	FREE
Total	\$39,284	\$28,924	\$28,924	\$28,924	\$28,924

The table below summarizes our estimated number of hours, by level, for the scope of services described in the County's Request for Proposal.

Role	Number of Projected Hours - GASB 87 Consulting Services	Number of Projected Hours – As-Needed GASB and Accounting Assistance	Hourly Rate
Staff	480		\$127
Senior Staff	255	80	\$157
Manager	0		\$220
Senior Manager	170	150	\$260
Partner/Director	70	20	\$441

The following table summarizes our expected subcontractor costs, by year.

Description	Year 1	Year 2	Year 3	Year 4	Year 5
GASB 87 Consulting Services	\$18,780	\$14,980	\$0	\$0	\$0

The maximum number of leases (including proportion between complex and simple leases) to evaluate, on an annual basis, included in your cost proposal, and the additional cost for any leases in excess of the aforementioned maximum.

Our pricing was developed with an assumption that 300 lease agreements would be reviewed over years 1 and 2. Our pricing is reflective of an expectation that there will be a mix of simple and complex leases. We will not adjust our pricing based upon the complexity of leases reviewed. For additional leases over 300, we would expect it would cost about \$380 per lease to review the agreement and enter the information into the lease tracking tool.

Please explain how you would treat direct purchase orders issued off a blanket purchase order where the terms and conditions are the same, but the quantity and date of purchase may vary.

Our approach to treatment of direct purchase orders issued off a blanket purchase order will be to aggregate the data when possible and appropriate. If the direct purchase orders have the same terms, factors, and payment structures, we will aggregate the purchase orders into one entry for tracking purposes. In instances where the direct purchase orders have varying terms, factors, or payment structures, each direct purchase order will need to be tracked separately.

Please clarify your firm's expectations, plan, and recommendations regarding the process in which the County will continue to evaluate and value existing and future leases, post GASB 87 implementation (i.e., handoff of the process to the County); Further, clarify how your firm expects to manage the data gathered from the lease documents, whether it will be via a software solution, Microsoft Excel or a combination and please be specific as to what your firm will provide to the County as part of the handoff.

If the County chooses to implement the Lease Optimizer, we will leverage the optimizer for storing data and information during the GASB 87 implementation process. During the period of transition where the County will begin taking over long-term responsibility for collection, analysis, and reporting of leases, the Lease Optimizer will provide a centralized system for future tracking and reporting. The Lease Optimizer has been designed for users with minimal knowledge of GASB 87. As part of the transition, we will train users not only on how to use the system, but also the analysis that goes into understanding the terms of the lease agreements. The Lease Optimizer has functionality which auto generates the journal entries and tables required for financial reporting under GASB 87, which minimizes manual calculations required for financial reporting under GASB 87. Training may be structured in a variety of ways to meet the needs of the County, whether it be in group settings, individually, through pre-recorded sessions, etc. Additionally, if the County chooses not to implement the Lease Optimizer, Crowe is prepared to deliver the same level of service and will provide the County with a Microsoft Excel worksheet summarizing the lease information utilized for reporting in the County's Fiscal Year 2020 financial statements.

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: 04/10/2019

1) Proposer's Legal Name: Crowe LLP

2) Address of Place of Business: 488 Madison Avenue, Floor 3

City: New York State/Province/Territory: NY Zip/Postal Code: 10022

Country: US

3) Mailing Address (if different): 488 Madison Avenue, Floor 3

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

Country: _____

Phone: (212) 572-5500

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

4) Dun and Bradstreet number: 830882598

5) Federal I.D. Number:

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

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

YES ☐ NO ☒ If yes, please provide details:

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

YES ☐ NO ☒ If yes, please provide details:

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:

Affiliates: _____

Crowe Chizek LLP
Crowe Group Properties LLC
Crowe Insurance Company LLC
Crowe IP Holdings I LLC
Xpira LLC
Crowe Horwath IT Services LLP
Crowe Healthcare Risk Consulting LLC
Crowe Horwath Global Risk Consulting Ltd.
Crowe Horwath Cayman LTD

- 10) Has the proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated?

YES ☐ NO ☒ If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).

- 11) Has the proposer, during the past seven years, been declared bankrupt?

YES ☐ NO ☒ If yes, state date, court jurisdiction, amount of liabilities and amount of assets

- 12) In the past five years, has this business and/or any of its owners and/or officers and/or any affiliated business, been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency? And/or, in the past 5 years, have any owner and/or officer of any affiliated business been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency, where such investigation was related to activities performed at, for, or on behalf of an affiliated business.

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

- 13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business.

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

Please see attached.

1 File(s) Uploaded: Answer to Question 13.docx

- 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.

On 12/21/2018, Crowe LLP ("Crowe") and two partners consented to entry of a US Securities and Exchange Commission ("SEC") Order instituting and resolving proceedings in connection with Crowe's single-year audit of a public company's financial statements for the year ended January 3, 2014. Crowe and the partners neither admitted nor denied the SEC's findings. Crowe agreed to a censure and cease and desist order, to undertake remedial efforts, and to pay a fine. The Order can be found on the SEC Division of Enforcement website. The Order acknowledges that Crowe cooperated with the SEC and voluntarily undertook remedial efforts prior to the conclusion of the matter. The Order does not restrict Crowe's ability to perform professional services.

- 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.

See response to Question 14(e). In addition, like all large professional service firms, Crowe LLP (Crowe) regularly receives subpoenas and inquiries from regulatory agencies. Crowe has pending subpoenas and inquiries, but it is Crowe's policy not to discuss any specific pending matters. However, in the view of management there are no (a) past or current inquiries that will result in penalties to Crowe or (b) pending or threatened inquiries that could affect its ability to perform the required services.

- 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

- a) Please disclose any conflicts of interest as outlined below. NOTE: If no conflicts exist, please expressly state "No conflict exists."
(i) Any material financial relationships that your firm or any firm employee has that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflict exists.

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

No conflict exists.

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

No conflict exists.

- b) Please describe any procedures your firm has, or would adopt, to assure the County that a conflict of interest would not exist for your firm in the future.

As a firm of certified public accountants, Crowe has policies and procedures to provide reasonable assurance that professional personnel maintain independence, integrity, and objectivity required under professional standards. A dedicated unit within Crowe, the ethics and independence group within the firm's national office, is responsible for managing and communicating independence and ethics guidance and firm protocol.

All professional personnel shall follow the applicable independence rules and regulations of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct, the state Boards of Accountancy, the Securities and Exchange Commission, the U.S. Government Accountability Office, and other regulatory agencies. We communicate independence rules to help provide assurance that our personnel will comply with applicable rules.

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

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

YES ☐ NO ☒

Is the proposer an individual?

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

- i) Date of formation;

01/01/1942

- 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.

Our Executive Team:

James L. Powers - Chief Executive Officer

Joseph P. Santuchi - Chief Operating Officer

Derek A. Bang - Chief Strategy and Innovation Officer, Healthcare Performance Consulting Leader

Justin A. Bass - Chief Data Science Officer
Fred J. Bauters - Chief Risk Officer
Ann Lathrop - Chief Marketing Officer
S. Yvonne Scott - Chief Information Officer
Mark A. Strawmyer - Managing Principal, Applied Technology
Crowe has over 360 partners. We will be happy to provide additional information upon award.

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

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

Our Executive Team:
James L. Powers - Chief Executive Officer
Joseph P. Santuchi - Chief Operating Officer
Derek A. Bang - Chief Strategy and Innovation Officer, Healthcare Performance Consulting Leader
Justin A. Bass - Chief Data Science Officer
Fred J. Bauters - Chief Risk Officer
Ann Lathrop - Chief Marketing Officer
S. Yvonne Scott - Chief Information Officer
Mark A. Strawmyer - Managing Principal, Applied Technology
Crowe has over 360 partners. We will be happy to provide additional information upon award.

Partner responsible for this engagement:
Mark J. Maraccini, Partner
Crowe LLP
488 Madison Avenue, Floor 3
New York, New York 10022-5702
Direct 630.990.4410
Tel 212.572.5500
Fax 212.572.5572
mark.maraccini@crowe.com

No officers and directors from this company have been attached.

- iv) State of incorporation (if applicable);

IN

- v) The number of employees in the firm;

4100

- vi) Annual revenue of firm;

883000000

- vii) Summary of relevant accomplishments

Please see attached.

1 File(s) Uploaded: Relevant Accomplishments.pdf

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

1 File(s) Uploaded: NY Firm Permit.pdf

- B. Indicate number of years in business.

77

- C. Provide any other information which would be appropriate and helpful in determining the Proposer's capacity

and reliability to perform these services.

We have learned from our clients that there are certain attributes important to their overall experience, and each client perceives value differently. To help us meet our clients' expectations, we conduct an engagement survey that allows our clients to evaluate our performance.

Our 2018 client engagement surveys show that Crowe has achieved an 89 percent client engagement index score. According to the research firm PeopleMetrics, our score is 36 points higher than the industry average of 53 percent. An engaged client is one who agrees that it really likes working with us, is likely to continue to work with us, would go out of its way to keep working with us, and will recommend us to its colleagues.

- 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	Illinois Department of Central Management Services		
Contact Person	Jessica Olive, Manager of CMS Office of Finance & Management		
Address	611 East Stratton Office Building, 401 South Spring Street		
City	Springfield	State/Province/Territory	IL
Country	US		
Telephone	(217) 558-1539		
Fax #			
E-Mail Address	jessica.olive@illinois.gov		

Company	City of Greenwood, Indiana		
Contact Person	Kathy Fritz, Deputy Controller		
Address	300 S. Madison Ave.		
City	Greenwood	State/Province/Territory	IN
Country	US		
Telephone	(317) 883-8069		
Fax #			
E-Mail Address	fritzk@greenwood.in.gov		

Company	Chicago Public Schools		
Contact Person	Ron Denard, Senior Vice President of Finance		
Address	42 W. Madison St.		
City	Chicago	State/Province/Territory	IL
Country	US		
Telephone	(773) 553-1561		
Fax #			
E-Mail Address	rdenard@cps.edu		

I, Mark Maraccini , 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, Mark Maraccini , 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: Crowe LLP

Electronically signed and certified at the date and time indicated by:
Mark Maraccini [PROPOSAL.CENTER@CROWE.COM]

Partner
Title

03/05/2020 09:43:17 AM
Date



COUNTY OF NASSAU

POLITICAL CAMPAIGN CONTRIBUTION DISCLOSURE FORM

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

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

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

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

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

Electronically signed and certified at the date and time indicated by:
Mark Maraccini [PROPOSAL.CENTER@CROWE.COM]

Dated: 03/11/2020 04:07:49 PM

Vendor: Crowe LLP

Title: Partner

PRINCIPAL QUESTIONNAIRE FORM

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

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

1. Principal Name: Wendy Cama
Date of birth: 05/06/1967
Home address: [REDACTED]
[REDACTED] State/Province/Territory: NJ Zip/Postal Code: 07928
Country: US
- Business Address: 488 Madison Avenue, Flr3
City: New York State/Province/Territory: NY Zip/Postal Code: 10022
Country: US
Telephone: [REDACTED]
- Other present address(es):
City: Chatham State/Province/Territory: Zip/Postal Code: 07928
Country: US
Telephone: [REDACTED]

List of other addresses and telephone numbers attached

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

President	_____	Treasurer	_____
Chairman of Board	_____	Shareholder	_____
Chief Exec. Officer	_____	Secretary	_____
Chief Financial Officer	_____	Partner	<u>10/01/2003</u>
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

As a partner I have equity ownership, however less than 10%.

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?

YES ☐ NO ☒ If Yes, provide details.

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

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

- a. Been debarred by any government agency from entering into contracts with that agency?

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

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

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

- c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?

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

- d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?

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

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?

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

9.

a. Is there any felony charge pending against you?

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

b. Is there any misdemeanor charge pending against you?

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

c. Is there any administrative charge pending against you?

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

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

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

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

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

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

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

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

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

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

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

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

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

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, Wendy Cama , 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, Wendy Cama , 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.

Crowe LLP

Name of submitting business

Electronically signed and certified at the date and time indicated by:
Wendy Cama [WENDY.CAMA@CROWE.COM]

Partner - Managing Partner of New York Office

Title

03/16/2020 12:32:49 PM

Date

PRINCIPAL QUESTIONNAIRE FORM

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

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

1. Principal Name: Mark Maraccini
Date of birth: 07/20/1978
Home address: [REDACTED]
City: [REDACTED] State/Province/Territory: IL Zip/Postal Code: 60137
Country: US

Business Address: 488 Madison Avenue, Floor 3
City: New York, State/Province/Territory: NY Zip/Postal Code: 10022
Country: US
Telephone: 212-572-5500

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

List of other addresses and telephone numbers attached

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

President	_____	Treasurer	_____
Chairman of Board	_____	Shareholder	_____
Chief Exec. Officer	_____	Secretary	_____
Chief Financial Officer	_____	Partner	<u>04/01/2018</u>
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

As partner of the partnership, I do earn equity in the organization. My equity position is less than 10%.

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?

YES ☐ NO ☒ If Yes, provide details.

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

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

- a. Been debarred by any government agency from entering into contracts with that agency?

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

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

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

- c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?

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

- d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?

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

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?

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

9.

a. Is there any felony charge pending against you?

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

b. Is there any misdemeanor charge pending against you?

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

c. Is there any administrative charge pending against you?

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

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

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

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

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

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

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

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

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

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

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

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

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

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, Mark Maraccini , 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, Mark Maraccini , 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.

Crowe LLP

Name of submitting business

Electronically signed and certified at the date and time indicated by:
Mark Maraccini [PROPOSAL.CENTER@CROWE.COM]

Partner

Title

03/14/2020 05:03:42 PM

Date

COUNTY OF NASSAU

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

1. Name of the Entity: Crowe LLP

Address: 488 Madison Avenue, Floor 3

City: New York State/Province/Territory: NY Zip/Postal Code: 10022

Country: US

2. Entity's Vendor Identification Number: [REDACTED]

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

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

1 File(s) uploaded Executive Team.JPG

No principals have been attached to this form.

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

If none, explain.

Our Executive Team:
James L. Powers - Chief Executive Officer
Joseph P. Santuchi - Chief Operating Officer
Derek A. Bang - Chief Strategy and Innovation Officer, Healthcare Performance Consulting Leader
Justin A. Bass - Chief Data Science Officer
Fred J. Bauters - Chief Risk Officer
Ann Lathrop - Chief Marketing Officer
S. Yvonne Scott - Chief Information Officer
Mark A. Strawmyer - Managing Principal, Applied Technology
Crowe has over 360 partners. We will be happy to provide additional information upon award.

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

6. List all affiliated and related companies and their relationship to the firm entered on line 1. above (if none, enter "None"). Attach a separate disclosure form for each affiliated or subsidiary company that may take part in the performance of this contract. Such disclosure shall be updated to include affiliated or subsidiary companies not previously disclosed that participate in the performance of the contract.

Affiliates:
Crowe Chizek LLP
Crowe Group Properties LLC
Crowe Insurance Company LLC
Crowe IP Holdings I LLC
Xpira LLC
Crowe Horwath IT Services LLP
Crowe Healthcare Risk Consulting LLC
Crowe Horwath Global Risk Consulting Ltd.
Crowe Horwath Cayman LTD
None of the affiliates will take part in the performance of this contract.

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, enter "None." The term "lobbyist" means any and every person or organization retained, employed or designated by any client to influence - or promote a matter before - Nassau County, its agencies, boards, commissions, department heads, legislators or committees, including but not limited to the Open Space and Parks Advisory Committee and Planning Commission. Such matters include, but are not limited to, requests for proposals, development or improvement of real property subject to County regulation, procurements. The term "lobbyist" does not include any officer, director, trustee, employee, counsel or agent of the County of Nassau, or State of New York, when discharging his or her official duties.

Are there lobbyists involved in this matter?

YES ☐ NO ☒

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

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

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

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

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

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

Mark Maraccini [PROPOSAL.CENTER@CROWE.COM]

Dated: 03/06/2020 01:20:37 PM

Title: Partner

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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/13/2019

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

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

PRODUCER Aon Risk Services Northeast, Inc. One Liberty Plaza, 165 Broadway, Suite 3201 New York, N.Y. 10006	CONTACT NAME:	FAX (A/C, No): 312-381-7007
	PHONE (A/C, No, Ext): 312-381-1000	
INSURED Crowe LLP 320 East Jefferson Boulevard P.O. Box 7 South Bend, IN 46624-0007 USA	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Swiss Re International SE and Various Insurers	
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		
NAIC #		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR 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 \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N	<input type="checkbox"/> N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Indemnity Insurance			P32518.01-00	01-Nov-19	01-Nov-20	Not less than US \$1,000,000 any one claim and in all, including costs, charges and expenses.

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

CERTIFICATE HOLDER

CANCELLATION

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

© 1988-2015 ACORD CORPORATION. All rights reserved.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/13/2019

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

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

PRODUCER Aon Risk Services Northeast, Inc. One Liberty Plaza, 165 Broadway, Suite 3201 New York, N.Y. 10006	CONTACT NAME:	FAX (A/C, No): 312-381-7007
	PHONE (A/C, No, Ext): 312-381-1000	
INSURED Crowe LLP 320 East Jefferson Boulevard P.O. Box 7 South Bend, IN 46624-0007 USA	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Swiss Re International SE and Various Insurers	
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		
NAIC #		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG \$
	OTHER:						\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	<input type="checkbox"/> EXCESS LIAB	<input type="checkbox"/> OCCUR					AGGREGATE \$
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	<input type="checkbox"/> CLAIMS-MADE					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y <input type="checkbox"/> N					E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> N/A					E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$
A	Professional Indemnity Insurance			P32518.01-00	01-Nov-19	01-Nov-20	Not less than US \$1,000,000 any one claim and in all, including costs, charges and expenses.

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

CERTIFICATE HOLDER

CANCELLATION

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

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