



Certified: --

E-62-26

FILED BY THE NASSAU COUNTY CLERK
OF THE LEGISLATURE MAY 4, 2026
12:30 PM

NIFS ID: CLTR26000001

Capital:

Contract ID #: **CQTR21000001**

NIFS Entry Date: **03/30/2026**

Department: Treasurer

Service: **ACCOUNTING SERVICES FOR SEWER
AUTHORITY**

Term: from **01/01/2026** to **12/31/2026**

Contract Delayed: **X**

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

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

Vendor/Municipality Info:	
Name: PKF O'Connor Davies, LLP	ID#: 271728945
Main Address: 878 Veterans Memorial Highway Hauppauge, NY 11788	
Main Contact: Brian Petersen	
Main Phone: (631) 299-3413	

Department:
Contact Name: SANJU JACOB
Address: 1 WEST STREET
Phone: (516) 571-5014
Email: sjacob@nassaucountyny.gov, sconkling@nassaucountyny.gov

Contract Summary

Purpose: ACCOUNTING AND FINANCIAL STATEMENT PREPARATION FOR THE NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY
Procurement History: THIS IS AN AMENDMENT. ORIGINAL AGREEMENT SHALL BE EXTENDED FOR ONE ADDITIONAL ONE YEAR PERIOD.
Description of General Provisions: ACCOUNTING AND FINANCIAL STATEMENT PREPARATION FOR THE NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY
Impact on Funding / Price Analysis: MAXIMUM AMOUNT SHALL BE INCREASED BY \$1,850.00 SO THAT AMOUNT SHALL NOT EXCEED \$26,850.00

Change in Contract from Prior Procurement: N/A

Method of Source Selection:

☒ Contract amendment, extension, or renewal

Contract originally executed on: 04/26/2021

Original procurement method: RFP PROCESS.

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.]

☒ Vendor will not require any subcontractors.

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
SSW	50	6000	DE	PWSSW6000	DE500	PWSSW6000 DE500	06	\$26,850.00
						TOTAL		\$26,850.00

Additional Info	
Blanket Encumbrance	
Transaction	109
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	\$26,850.00
Federal	\$0.00
State	\$0.00
Capital	\$0.00
Other	\$0.00
Total	\$26,850.00

Routing Slip

Department			
NIFS Entry	Sanju Jacob	03/30/2026 03:32PM	Approved
NIFS Final Approval	Lisa Enella	03/30/2026 03:38PM	Approved
Final Approval	Sanju Jacob	03/31/2026 02:34PM	Approved
County Attorney			
Approval as to Form	Julie Silverstein	03/31/2026 06:28PM	Approved
RE & Insurance Verification	Grady Farnan	04/01/2026 02:01PM	Approved
NIFS Approval	Mary Nori	04/02/2026 12:20PM	Approved
Final Approval	Mary Nori	04/02/2026 12:20PM	Approved
OMB			
NIFS Approval	Elizabeth Valerio	03/31/2026 02:35PM	Approved
NIFA Approval	Irfan Qureshi	04/01/2026 01:29PM	Approved
Final Approval	Irfan Qureshi	04/01/2026 01:29PM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Andrew Levey	04/02/2026 03:10PM	Approved
DCE Compliance Approval	Robert Cleary	05/04/2026 10:37AM	Approved
Vertical DCE Approval	Arthur Walsh	05/04/2026 12:06PM	Approved
Final Approval	Arthur Walsh	05/04/2026 12:06PM	Approved
Legislative Affairs Review			
Final Approval	Eleftherios Sempepos	05/04/2026 12:10PM	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. – 2026

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE AN AMENDMENT TO A PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE NASSAU COUNTY TREASURER’S OFFICE AND PFK O’CONNOR DAVIES, LLP

WHEREAS, the County has negotiated an amendment to a personal services agreement with the PKF O'Connor Davies, LLP to provide accounting 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 amendment to the agreement with the PKF O'Connor Davies, LLP.

AMENDMENT #1

THIS AMENDMENT, (together with the schedules, appendices, attachments and exhibits, if any, this “Amendment”), 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 Treasurer, having its principal office at 1 West Street, Mineola, NY 11501 (the “Department”) and (ii) PKF O’Connor Davies, LLP, a limited liability partnership of certified public accountants, having its principal office at 665 Fifth Avenue, New York, NY 10022 (the “Contractor”).

WITNESSETH:

WHEREAS, pursuant to that certain contract between the Department and the Contractor, executed on behalf of the Department on April 26, 2021 (the “Agreement”), the Contractor performs certain services to the Nassau County Sewer and Stormwater Finance Authority relating to accounting and financial statement preparation (the “Services”), such Services being more fully described in the Agreement (a copy of the Agreement is annexed hereto as **Appendix A**); and

WHEREAS, the term of the Agreement is from March 1, 2021 to December 31, 2025 (the “Term”); and

WHEREAS, the Original Agreement contains no renewal options; and

WHEREAS, the County desires to extend the Term in accordance with the terms and conditions set forth herein to allow the Services to continue to be provided while the County issues a new Request for Proposals for the Services; and

WHEREAS, pursuant to the Agreement, the maximum amount payable per year is Twenty-Five Thousand Dollars (\$25,000.00) (the “Maximum Amount”); and

WHEREAS, the County and Contractor desire to increase the Maximum Amount to compensate the Contractor for the Services.

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

1. Term. The Original Agreement shall be extended for one (1) additional one (1) year period, so that the termination date of the Agreement, as amended herein, shall be December 31, 2026, unless sooner terminated as provided pursuant to the Agreement.
2. Maximum Amount. The Maximum Amount shall be increased by One Thousand, Eight Hundred and Fifty Dollars (\$1,850.00) so that the maximum amount to be paid to the Contractor for the Services under this Amendment shall not exceed Twenty-Six Thousand, Eight Hundred and Fifty Dollars (\$26,850.00).

3. Full Force and Effect. All the terms and conditions of the Agreement not expressly amended herein shall remain in full force and effect and govern the relationship of the parties for the remainder of the Term.

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

PCK O'CONNOR DAVIES, LLP

By: Brian Petersen

Name: Brian Petersen

Title: Partner

Date: 3/30/2026

COUNTY OF NASSAU

By: _____

Name: Arthur T. Walsh

Title: Chief Deputy County Executive

Date: _____

PLEASE EXECUTE IN BLUE INK

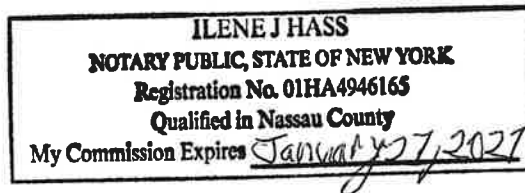
STATE OF NEW YORK)

) ss.:

COUNTY OF SUFFOLK)

On the 30 day of March in the year 2026, before me personally came Brian Petersen to me personally known, who, being by me duly sworn, did depose and say that he resides in the County of Suffolk; that he is a partner of PKF O'Connor Davies, LLP, the "Contractor" described herein and which executed the above instrument; and that he signed his name thereto by authority of the board of directors of said corporation.

NOTARY PUBLIC



STATE OF NEW YORK)

) ss.:

COUNTY OF NASSAU)

On the _____ day of _____ in the year 2026 before me personally came Arthur T. Walsh to me personally known, who, being by me duly sworn, did depose and say that he resides in the County of Nassau; that he is the Chief Deputy County Executive for the County of Nassau, the municipal corporation described herein and which executed the above instrument; and that he signed his name thereto by authority of the board of directors of said corporation.

NOTARY PUBLIC

Adverse Information Memo

To: Robert Cleary, Chief Procurement and Compliance Officer

From: Steven Conkling, Office of Management & Budget

Date: May 4, 2026

Subject: PKF O'Connor Davies, LLP Contract Amendment

In 2021, PKF O'Connor Davies ("PKFOD") received a formal demand for documents and information from the Public Company Accounting Oversight Board ("PCAOB"). PKFOD also received demands for the testimony of four individuals. The PCAOB investigation stems from the PCAOB's 2019 Inspection of PKFOD. The PCAOB initiated a formal investigation of PKFOD specifically relating to the firm's audits and reviews of two entities. In the PCAOB's report of that Investigation, the PCAOB identified perceived deficiencies with, amongst other things, PKFOD's testing of the clients' information technical general controls and process level controls over revenue and testing of transfers of journal entries for fraud.

On January 25, 2022, the Public Company Accounting Oversight Board ("PCAOB") entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two of the firm's single audits.

PKF fully complied with all of the deadlines and conditions imposed under the PCAOB's January 25, 2022 Order and the New York State Board of Regents' Consent Order that was published on March 19, 2024. Follow-up inspection results indicated improvement in all areas.

PKFOD took several actions to remediate, including hiring an independent consultant and revising the firm's audit procedures.

Having reviewed this information, I find the vendor to be responsible for this award. OMB has worked with PKFOD for over seven years and has always found PKFOD to be very professional.

PCAOB Inquiry (NYSED re.: PCAOB January 25, 2022 Order)

Summary: On January 25, 2022, the Public Company Accounting Oversight Board ("PCAOB") entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two of the firm's single audits. The firm has fully complied with all of the undertakings required under the PCAOB Order. On July 10, 2023, PKFOD was notified by the New York State Education Department that the Education Department was considering charges against PKFOD based on the firm's admissions that underlie the PCAOB Order. PKFOD was able to settle these charges for a nominal amount.

Background/Procedure: The PCAOB initiated a formal investigation PKFOD specifically relating to the firm's audits and reviews of one entity for fiscal year ending December 31, 2018 and another entity for fiscal year ending September 30, 2019. On August 9, 2021, PKFOD received a formal demand for documents and information, and on August 13, 2021 PKFOD received demands for the testimony of four individuals. The PCAOB investigation stems from the PCAOB's 2019 Inspection of PKFOD. The Inspection was focused upon the two specific engagements. In the PCAOB's report of that Investigation (the final report was issued on August 16, 2021), the PCAOB identified perceived deficiencies with, amongst other things, PKFOD's testing of the clients' information technical general controls and process level controls over revenue, and testing of transfers of journal entries for fraud. A settlement is in place; however, this file remained open, as the remedial actions PKFOD agreed to undertake would not be finalized until March or April of 2023. Notification letters were sent to all State Boards where PKFOD holds an active license in order to self-report the PCAOB Order. Because statutes differ between State Boards, counsel did not receive acknowledgments from all states, but counsel maintained a spreadsheet with a log of correspondence with each State Board. On January 5, 2023, PKFOD was interviewed by the NYSED regarding the PCAOB order. A PowerPoint presentation was shown in order to focus on what PKFOD did to remediate and what PKFOD will do to remediate. On January 25, 2022, the PCAOB entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two aforementioned audits. The firm has fully complied with all of the undertakings required under the PCAOB Order. On July 10, 2023, PKFOD was notified by the New York State Education Department that the Education Department was considering charges against PKFOD based on the firm's admissions that underlie the PCAOB Order. PKFOD was able to settle these charges for a nominal amount.

All required payments have been made and that PKF O'Connor Davies has complied with all conditions imposed under the Public Company Accounting Oversight Board's January 25, 2022 Order and the New York State Board of Regents' Consent Order that was published on March 19, 2024.

Our remediation actions were as follows:

PKFOD PCAOB Audit 2022

- The issues regarding the subject audits were first identified during a PCAOB inspection -
 - PKFOD immediately took action to make improvements.
 - Hired independent consultants (Ankura)

- Revised the Firm’s audit procedures
 - Retrained staff
 - Cooperated completely with the PCAOB – the PCAOB recognized the Firm’s “extraordinary cooperation” and “voluntary and timely remedial actions”
- PKFOD complied with all deadlines set forth in the PCAOB Order, except to the extent dates were extended
- Follow up inspection results indicate improvement in all areas

Actions PKFOD took to remediate

- Engaged independent consultant (Ankura) to review the Quality Control system and conduct pursuant to PCAOB standards
 - In compliance with the Order deadline of February 24, 2022
- Performed a root cause analysis to pinpoint problems
- Required additional IT General Controls training for the IT team members and additional Internal Control Training for the audit teams
- Hosted annual in-house PCAOB audit training
- Developed additional forms and checklists and enhanced existing forms and checklists in each area identified by the PCAOB
- Increased the Partner review requirements for various forms and checklists
- Reviewed QC system as it relates to PCAOB audits and made appropriate revisions
- In compliance with the Order deadline of April 25, 2022
- Required the independent consultant (Ankura) to review a sample of integrated audits by the extension date of March 20, 2023
- Certified in writing to the Director of Enforcement and Investigation the Firm’s compliance of the Order by the extension date of June 19, 2023
- Included a description of the specific enhancements implemented to PKFOD’s system of quality control
- Submitted additional evidence and information requested by the Division of Enforcement and Investigations by June 19, 2023



Nassau County Interim Finance Authority

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

1. Vendor: PKF O'Connor Davies, LLP

2. Amount requiring NIFA approval: \$26,850.00

Amount to be encumbered: \$26,850.00

Slip Type: Amendment

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

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

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

3. Contract Term: 01/01/2026 to 12/31/2026

Has work or services on this contract commenced? Yes

If yes, please explain: This is an amendment to an existing contract.

4. Funding Source:

General Fund (GEN)

Capital Improvement Fund
(CAP)

Grant Fund (GRT)

Other X

SSW FUND

Federal % 0

State % 0

County % 0

Other % 100

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

If not, will it require a future borrowing? No

Has the County Legislature approved the borrowing? N/A

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

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

ACCOUNTING AND FINANCIAL STATEMENT PREPARATION FOR THE NASSAU COUNTY SEWER AND STORM WATER FINANCE AUTHORITY

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

Nassau County Attorney as to form Yes

Nassau County Committee and/or Legislature

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

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

Contract ID	Posting Date	Amount Added in Prior 12 Months
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AUTHORIZATION

To the best of my knowledge, I hereby certify that the information contained in this Contract Approval Request Form and any additional information submitted in connection with this request is true and accurate and that all expenditures that will be made in reliance on this authorization are in conformance with the Nassau County Approved Budget and not in conflict with the Nassau County Multi-Year Financial Plan. I understand that NIFA will rely upon this information in its official deliberations.

IQURESHI

04/01/2026

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:

Brian Petersen [BPETERSEN@PKFOD.COM]

Dated: 11/11/2025 08:04:47 am

Vendor: PKF O'Connor Davies 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: Clare E Cella
Date of birth: 08/12/1965
Home address: 14 King Road

City: Kings Park State/Province/Territory: NY Zip/Postal Code: 11754
Country: US

Business Address: PKF O'Connor Davies, LLP

City: Hauppauge State/Province/Territory: NY Zip/Postal Code: 11788
Country: US
Telephone: 6314349500

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>01/01/2023</u>
Vice President	_____		
(Other)	_____		

Type Managing Partner
Description _____
Start Date 01/01/2023

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

less than 2%

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?

YES ☐ NO ☒ If Yes, provide details.

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

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

- a. Been debarred by any government agency from entering into contracts with that agency?

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

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

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

- c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?

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

- d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?

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

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?

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

9.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 File(s) uploaded: PCAOB Narrative.docx

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

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

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I, Clare E Cella , 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, Clare E Cella , 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.

PKF O'Connor Davies, LLP

Name of submitting business

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

Clare E Cella CCELLA@PKFOD.COM

Managing Partner

Title

04/30/2026 10:25:00 am

Date

PCAOB Inquiry (NYSED re.: PCAOB January 25, 2022 Order)

Summary: On January 25, 2022, the Public Company Accounting Oversight Board ("PCAOB") entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two of the firm's single audits. The firm has fully complied with all of the undertakings required under the PCAOB Order. On July 10, 2023, PKFOD was notified by the New York State Education Department that the Education Department was considering charges against PKFOD based on the firm's admissions that underlie the PCAOB Order. PKFOD was able to settle these charges for a nominal amount.

Background/Procedure: The PCAOB initiated a formal investigation PKFOD specifically relating to the firm's audits and reviews of one entity for fiscal year ending December 31, 2018 and another entity for fiscal year ending September 30, 2019. On August 9, 2021, PKFOD received a formal demand for documents and information, and on August 13, 2021 PKFOD received demands for the testimony of four individuals. The PCAOB investigation stems from the PCAOB's 2019 Inspection of PKFOD. The Inspection was focused upon the two specific engagements. In the PCAOB's report of that Investigation (the final report was issued on August 16, 2021), the PCAOB identified perceived deficiencies with, amongst other things, PKFOD's testing of the clients' information technical general controls and process level controls over revenue, and testing of transfers of journal entries for fraud. A settlement is in place; however, this file remained open, as the remedial actions PKFOD agreed to undertake would not be finalized until March or April of 2023. Notification letters were sent to all State Boards where PKFOD holds an active license in order to self-report the PCAOB Order. Because statutes differ between State Boards, counsel did not receive acknowledgments from all states, but counsel maintained a spreadsheet with a log of correspondence with each State Board. On January 5, 2023, PKFOD was interviewed by the NYSED regarding the PCAOB order. A PowerPoint presentation was shown in order to focus on what PKFOD did to remediate and what PKFOD will do to remediate. On January 25, 2022, the PCAOB entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two aforementioned audits. The firm has fully complied with all of the undertakings required under the PCAOB Order. On July 10, 2023, PKFOD was notified by the New York State Education Department that the Education Department was considering charges against PKFOD based on the firm's admissions that underlie the PCAOB Order. PKFOD was able to settle these charges for a nominal amount.

All required payments have been made and that PKF O'Connor Davies has complied with all conditions imposed under the Public Company Accounting Oversight Board's January 25, 2022 Order and the New York State Board of Regents' Consent Order that was published on March 19, 2024.

Our remediation actions were as follows:

PKFOD PCAOB Audit 2022

- The issues regarding the subject audits were first identified during a PCAOB inspection -
 - PKFOD immediately took action to make improvements.
 - Hired independent consultants (Ankura)

- Revised the Firm’s audit procedures
 - Retrained staff
 - Cooperated completely with the PCAOB – the PCAOB recognized the Firm’s “extraordinary cooperation” and “voluntary and timely remedial actions”
- PKFOD complied with all deadlines set forth in the PCAOB Order, except to the extent dates were extended
- Follow up inspection results indicate improvement in all areas

Actions PKFOD took to remediate

- Engaged independent consultant (Ankura) to review the Quality Control system and conduct pursuant to PCAOB standards
 - In compliance with the Order deadline of February 24, 2022
- Performed a root cause analysis to pinpoint problems
- Required additional IT General Controls training for the IT team members and additional Internal Control Training for the audit teams
- Hosted annual in-house PCAOB audit training
- Developed additional forms and checklists and enhanced existing forms and checklists in each area identified by the PCAOB
- Increased the Partner review requirements for various forms and checklists
- Reviewed QC system as it relates to PCAOB audits and made appropriate revisions
- In compliance with the Order deadline of April 25, 2022
- Required the independent consultant (Ankura) to review a sample of integrated audits by the extension date of March 20, 2023
- Certified in writing to the Director of Enforcement and Investigation the Firm’s compliance of the Order by the extension date of June 19, 2023
- Included a description of the specific enhancements implemented to PKFOD’s system of quality control
- Submitted additional evidence and information requested by the Division of Enforcement and Investigations by June 19, 2023

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: 04/30/2026

1) Proposer's Legal Name: PKF O'Connor Davies, LLP

2) Address of Place of Business: 878 Veterans Memorial Highway, 4th Floor

City: Hauppauge State/Province/Territory: NY Zip/Postal Code: 11788

Country: US

Address: 100 Great Meadow Row

City: Wethersfield State/Province/Territory: CT Zip/Postal Code: 06109
Country: US
Start Date: _____ End Date: _____

Address: 11 Balmville Road

City: Newburgh State/Province/Territory: NY Zip/Postal Code: 12550
Country: US
Start Date: _____ End Date: _____

Address: 2 Bethesda Metro Center, Suite 420

City: Bethesda State/Province/Territory: MD Zip/Postal Code: 20814
Country: US
Start Date: _____ End Date: _____

Address: 20 Commerce Drive, Suite 301

City:	Cranford,	State/Province/ Territory:	NJ	Zip/Postal Code:	07016
Country:	US				
Start Date:				End Date:	

Address:	245 Park Avenue				
City:	New York	State/Province/ Territory:	NY	Zip/Postal Code:	10167
Country:	US				
Start Date:	01/01/2022			End Date:	

Address:	293 Eisenhower Parkway, Suite 170				
City:	Livingston	State/Province/ Territory:	NJ	Zip/Postal Code:	07039
Country:	US				
Start Date:				End Date:	

Address:	300 Tice Boulevard, Suite 315				
City:	Woodcliff Lake	State/Province/ Territory:	NJ	Zip/Postal Code:	07677
Country:	US				
Start Date:				End Date:	

Address:	3001 Summer Street, 5th Floor, East				
City:	Stamford	State/Province/ Territory:	CT	Zip/Postal Code:	06905
Country:	US				
Start Date:				End Date:	

Address:	32 Fostertown Road				
City:	Newburgh	State/Province/ Territory:	NY	Zip/Postal Code:	12550
Country:	US				
Start Date:				End Date:	

Address:	3801 PGA Blvd, Suite 600				
City:	Palm Beach Gardens	State/Province/ Territory:	FL	Zip/Postal Code:	33410

Country: US Territory: _____ Code: _____
Start Date: _____ End Date: _____

Address: 40 Westminster Street, Suite 600
City: Providence State/Province/Territory: RI Zip/Postal Code: 02903
Country: US
Start Date: _____ End Date: _____

Address: 500 Mamaroneck Avenue
City: Harrison State/Province/Territory: NY Zip/Postal Code: 10528
Country: US
Start Date: _____ End Date: _____

Address: Four Corporate Drive, Suite 488
City: Shelton State/Province/Territory: CT Zip/Postal Code: 06484
Country: US
Start Date: _____ End Date: _____

3) Mailing Address (if different): _____

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

Country: US

Phone: (631) 434-9500

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

4) Dun and Bradstreet number: 062518634

5) Federal I.D. Number: 27-1728945

6) The proposer is a: Partnership (Describe) _____

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

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

YES ☐ NO ☒ If yes, please provide details:

9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business?

YES ☐ NO ☒ If yes, please provide details:

10) Has the proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated?

YES ☐ NO ☒ If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).

11) Has the proposer, during the past seven years, been declared bankrupt?

YES ☐ NO ☒ If yes, state date, court jurisdiction, amount of liabilities and amount of assets

12) In the past five years, has this business and/or any of its owners and/or officers and/or any affiliated business, been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency? And/or, in the past 5 years, have any owner and/or officer of any affiliated business been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency, where such investigation was related to activities performed at, for, or on behalf of an affiliated business.

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

13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business.

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

See attached

1 File(s) uploaded: PCAOB Narrative.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.

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

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

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

YES ☐ NO ☒ If yes, provide details for each such year. Provide a detailed response to all questions checked 'YES'. If you need more space, photocopy the appropriate page and attach it to the questionnaire.

- 17) Conflict of Interest:

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

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

No Conflict Exists

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

No Conflict Exists

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

No Conflict Exists

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

All employees must fill out Annual Independence Confirmations and all employees are emailed a conflict request prior to working with a potential client

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

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

YES ☐ NO ☒

Is the proposer an individual?

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

- i) Date of formation;

09/15/2009

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

See attachment

1 File(s) uploaded: LLP Partner Listing inc office locations.xlsx

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

Clare Cella (Managing partner)

- iv) State of incorporation (if applicable);

NY

- v) The number of employees in the firm;

1700

- vi) Annual revenue of firm;

420000000

- vii) Summary of relevant accomplishments

See attached.

1 File(s) uploaded: Firm Overview Q2 2026.pdf

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

1 File(s) uploaded: PKFOD Certificate of Inc (2).pdf

- B. Indicate number of years in business.

140

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

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

Company	Suffolk Tobacco Asset Settlement Corporation		
Contact Person	Colleen Capece, Special Projects Coordinator		
Address	100 Veterans Memorial Highway		
City	Hauppauge	State/Province/Territory	NY
Country	US		
Telephone	(631) 853-5924		
Fax #	(631) 853-5716		
E-Mail Address	colleen.capece@suffolkcountyny.gov		

Company	Suffolk County Landbank Corporation		
Contact Person	Sarah Lansdale, Executive Director/President		
Address	100 Veterans Memorial Highway, 2nd Floor		
City	Hauppauge	State/Province/Territory	NY
Country	US		
Telephone	(631) 853-5190		
Fax #	(631) 853-4767		
E-Mail Address	sarah.lansdale@suffolkchapterny.gov		

Company	Suffolk County Economic Development Corporation		
Contact Person	Lisa Broughton, Deputy Executive Director/CFO		
Address	H. Lee Dennison Bldg., 100 Veterans Memorial Highway, 11th Floor		
City	Hauppauge	State/Province/Territory	NY
Country	US		
Telephone	(631) 853-4805		
Fax #	(631) 853-4767		
E-Mail Address	lisa.broughton@suffolkcountyny.gov		

I, Brian T Petersen , 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, Brian T Petersen , 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: PKF O'Connor Davies

Electronically signed and certified at the date and time indicated by:
Brian T Petersen BPETERSEN@PKFOD.COM

Partner

Title

04/30/2026

Date

NYS Department of State

Division of Corporations

Entity Information

The information contained in this database is current through November 5, 2015.

Selected Entity Name: O'CONNOR DAVIES, LLP

Selected Entity Status Information

Current Entity Name: O'CONNOR DAVIES, LLP

DOS ID #: 3855927

Initial DOS Filing Date: SEPTEMBER 15, 2009

County:

Jurisdiction: NEW YORK

Entity Type: DOMESTIC REGISTERED LIMITED LIABILITY PARTNERSHIP

Current Entity Status: ACTIVE

Selected Entity Address Information

DOS Process (Address to which DOS will mail process if accepted on behalf of the entity)

C/O PRESIDENTIAL SERVICES INCORPORATED

28015 SMYTH DR

VALENCIA, CALIFORNIA, 91355

Principal Executive Office

O'CONNOR DAVIES, LLP

665 5TH AVE

NEW YORK, NEW YORK, 10022

Registered Agent

NONE

***Stock Information**

# of Shares	Type of Stock	\$ Value per Share
No Information Available		

*Stock information is applicable to domestic business corporations.

Name History

Filing Date	Name Type	Entity Name
DEC 16, 2011	Actual	O'CONNOR DAVIES, LLP
JUN 03, 2011	Actual	PKF O'CONNOR DAVIES, LLP
SEP 15, 2009	Actual	PKF LLP

A Fictitious name must be used when the Actual name of a foreign entity is unavailable for use in New York State. The entity must use the fictitious name when conducting its activities or business in New York State.

NOTE: New York State does not issue organizational identification numbers.

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NYS Department of State

Division of Corporations

Entity Information

The information contained in this database is current through November 5, 2015.

Selected Entity Name: O'CONNOR DAVIES MUNNS & DOBBINS, LLP

Selected Entity Status Information

Current Entity Name: O'CONNOR DAVIES MUNNS & DOBBINS, LLP

DOS ID #: 2005071

Initial DOS Filing Date: FEBRUARY 29, 1996

County:

Jurisdiction: NEW YORK

Entity Type: DOMESTIC REGISTERED LIMITED LIABILITY PARTNERSHIP

Current Entity Status: ACTIVE

Selected Entity Address Information

DOS Process (Address to which DOS will mail process if accepted on behalf of the entity)

O'CONNOR DAVIES MUNNS & DOBBINS, LLP

60 EAST 42ND ST

NEW YORK, NEW YORK, 10165-3698

Principal Executive Office

O'CONNOR DAVIES MUNNS & DOBBINS, LLP

60 E 42ND ST

NEW YORK, NEW YORK, 10165-3698

Registered Agent

NONE

***Stock Information**

# of Shares	Type of Stock	\$ Value per Share
No Information Available		

*Stock information is applicable to domestic business corporations.

Name History

Filing Date	Name Type	Entity Name
JUL 26, 2000	Actual	O'CONNOR DAVIES MUNNS & DOBBINS, LLP
FEB 29, 1996	Actual	O'CONNOR, DAVIES & CO., LLP

A **Fictitious** name must be used when the **Actual** name of a foreign entity is unavailable for use in New York State. The entity must use the fictitious name when conducting its activities or business in New York State.

NOTE: New York State does not issue organizational identification numbers.

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PKF O'Connor Davies, LLP
Listing of Accountancy Firm Permits

State	Permit Number	Expiration Date
Alaska – AK	103250	12/31/2025
Arkansas – AR	99LP	12/31/2025
California – CA	OFR430	4/30/2025
Connecticut – CT	CPAP:000492	12/31/2025
Dist of Columbia – DC	CPC904015	12/31/2026
Florida – FL	AD66016	12/31/2025
Georgia – GA	ACF006387	6/30/2026
Kansas – KS	9137	12/31/2025
Maine – ME	FMF 10001250	9/30/2025
Maryland – MD	41156	1/26/2027
Massachusetts – MA	968-LP	6/30/2026
Minnesota – MN	F2089	12/31/2025
Mississippi – MS	7141	12/31/2025
Nebraska – NE	48427	6/30/2025
New Jersey – NJ	20CB00651000	6/30/2027
New York – NY	77-069980	10/31/2025
North Carolina – NC	Cert #33554	NO EXPIRATION
Oklahoma - OK	4414	6/30/2025
Oregon – OR	2626	12/31/2025
Pennsylvania – PA	AF052453	12/31/2025
Rhode Island - RI	ACC.0010082	6/30/2027
Vermont – VT-Mobility	192.0134092	7/31/2025
West Virginia – WV	F0554	6/30/2025

OTHER REGULATORY LICENSING/REGISTRATION

PCAOB

Ontario CPA Registration Certificate of Reg. 957713

Firm accomplishments

We exist to serve clients at a higher level.		
130+ years DELIVERING EXEMPLARY SERVICE Through trusted, enduring client relationships since 1891	1,500 TOP TIER SPECIALISTS in Audit, Tax and Advisory	200 PARTNERS Actively leading client engagements
400+ locations REGIONAL PRESENCE. GLOBAL REACH. PKF O'Connor Davies is the lead North American representative in PKF International, a global network of legally independent accounting and advisory firms located in more than 400 locations in 150 countries around the world.		#25 RANKING on Accounting Today's Top 100 list
We go beyond passive value protection to active value creation. Our clients benefit from deeper knowledge, keener insight, a potent commitment to responsiveness and integrity along with greater agility and cost efficiency than many of our larger counterparts can offer.		

Founded in 1891, PKF O'Connor Davies has evolved from a regional accounting firm to an emerging national leader with more than 1,500 professionals and 19 offices in the U.S. Our team of top-notch professionals deliver a complete range of audit, tax and advisory services to a diverse and growing global client base. By bringing together a boutique firm culture with big-firm resources, we have a unique ability to connect with clients on a deeper level and create value where others can't.

REGIONAL CONNECTIONS BACKED BY GLOBAL EXPERTISE

We are the lead North American firm in the PKF International network of independent accounting and advisory firms with offices in over 400 cities, in 150 countries around the world. It's a relationship that delivers unmatched access to global expertise and strengthens our ability to serve clients anywhere in the world as their needs and their businesses continue to evolve.

PROACTIVE SERVICE MODEL, ENGAGED PARTNER BASE

With a proven, proactive service model and an engaged Partner base, PKF O'Connor Davies has built long-lasting, valuable relationships with our clients.

Our Partners are actively involved in the day-to-day management of engagements, ensuring a high degree of client service and cost effectiveness. The Firm's seasoned professional staff members employ a team approach to all engagements, providing clients with the utmost quality and timely services aimed at helping them succeed.

KNOW GREATER VALUE

Our unwavering focus on value has consistently driven growth and delivered strong outcomes for our clients and our Firm. PKF O'Connor Davies currently ranks 25th on *Accounting Today's* 2025 "Top 100 Firms" list and continually gains acclaim as one of the country's fastest-growing firms. With more professionals, in more places every day, our teams are on the ground, at the ready and in the know. As the world changes, PKF O'Connor Davies clients will always **Know Greater Value.**

INDUSTRY RECOGNITION

- #25 of "Top 100 Firms"
"Top Tax Firm"
"Leader in Audit & Attest and Tax"
#5 of "Top Firms in the Mid-Atlantic"
– *Accounting Today*, 2025
- "Best of Accounting Client Satisfaction"
– *ClearlyRated*, 2024
- "Top Accountancy Advisory"
– *Family Wealth Report*, 2024
- "America's Best Tax and Accounting Firms"
– *Forbes*, 2023
- "Accounting/Due Diligence Firm of the Year"
– *The M&A Advisor*, 2024
- #10 of the 50 "Best Accounting Employers to Work for in North America"
#1 in Five Categories: Best in Accounting and Overall Internships, Quality of Life, Compensation and Overall Diversity
– *Vault*, 2025
- "Best Company to Work for in New York"
– *Rochester Business Journal* and *NYS Society for Human Resources Management*, 2025
- "Best Places to Work in NYC"
– *Crain's New York Businesses*, 2024
- "Best Places to Work in Westchester"
– *914INC.*, 2025
- "Top Workplaces in Western Connecticut"
– *Hearst Connecticut Media Group*, 2024
- "Best Places to Work in New Jersey"
– *NJBIZ*, 2024

KNOW GREATER VALUE®

At PKF O'Connor Davies we maintain a relentless commitment to understanding each client's operations and financial history so we can uncover every challenge, help meet every objective and exceed expectations. Through our unwavering client focus we create deeper connections, delivering tailored support and expertise that drive real-world value.



ACCOUNTING & ASSURANCE

- Agreed-Upon Procedures
- Audits, Reviews and Compilations
- Employee Benefit Plan Audits, including ESOPs
- Endowment Fund Accounting
- Peer Review Services
- Public Company Services
- Public Sector Audits and Compliance
- SOC - System and Organizational Control Reporting



TAX SERVICES

- Business Tax
- Employee Benefit Planning and Tax Compliance
- International Tax (Asia, EU and Latin America Desks)
- Private Client Services
- R&D Tax Credit
- State and Local Tax (SALT)
- Trust and Estate Planning



BUSINESS CONSULTING

- ESG
- Litigation Support and Forensics (Fraud, Integrity Monitoring and Litigation Support)
- Operational and Cost Effectiveness
- Risk Advisory Services
 - Internal Audit
 - Regulatory Solutions (AML and SOX)
- Strategy and Transaction Advisory
 - Bankruptcy
 - Employee Stock Ownership Plans (ESOPs)
 - PKF Investment Banking
 - Acquisition Advisory
 - Exit Readiness and Transaction Planning
 - M&A Cybersecurity and Data Privacy Advisory
 - Sell-Side Advisory
 - Turnaround and Restructuring
- Strategy and Transformation



TECHNOLOGY & CYBERSECURITY

- Cybersecurity and Privacy
 - Cybersecurity Maturity Model Certification (CMMC)
 - Dark Web Monitoring
 - Digital Forensic Services
 - General Data Protection Regulation (GDPR)
 - M&A Cybersecurity and Data Privacy Advisory
 - Penetration Testing
 - Virtual Chief Information Security Officer Services (vCISO)
- IT and Cybersecurity Audit
- Technology Advisory



PRIVATE CLIENT SERVICES

- Family Office
- Private Business Owners
- Trust and Estate Planning



OUTSOURCED SERVICES

- CFO Solutions
- Outsourced Accounting
 - Portfolio Company Accounting
- Recruitment Services
- Virtual Chief Information Security Officer Services (vCISO)

"PKF O'Connor Davies" is the brand name under which PKF O'Connor Davies LLP and PKF O'Connor Davies Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. PKF O'Connor Davies LLP is a licensed CPA firm that provides attest services and PKF O'Connor Davies Advisory LLC and its subsidiary entities provide tax and advisory services. PKF O'Connor Davies is a member of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

PKFOD LLP Partner Listing

First Name	Last Name	Email Address	Office Location	Office Address
Joseph	Centofanti	jcentofanti@pkfod.com	Wethersfield	100 Great Meadow Road, Wethersfield, CT 06109
Julia	Eisenhaur	jeisenhaur@pkfod.com	Wethersfield	100 Great Meadow Road, Wethersfield, CT 06109
Katherine	Patnaude	kpatnaude@pkfod.com	Wethersfield	100 Great Meadow Road, Wethersfield, CT 06109
Vincent	Abbruzzese	vabbruzzese@pkfod.com	Newburgh	11 Balmville Road, Newburgh, NY 12550
Kerry	Serritella	kserritella@pkfod.com	Newburgh	11 Balmville Road, Newburgh, NY 12550
Donald	Butler	dbutler@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Celina	Carter	ccarter@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Daniel	Gaudet	dgaudet@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Linda	McLean	lmclean@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Patrick	O'Beirne	pobeirne@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Nicholas	Tamvaklis	ntamvaklis@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Donald	Troy	dtroy@pkfod.com	Woburn	150 Presidential Way, Suite 510, Woburn, MA 01801
Eric	Bookbinder	ebookbinder@pkfod.com	Boston	155 Federal Street, Suite 200, Boston, MA 02110
Elisabeth	Dasilva	edasilva@pkfod.com	Boston	155 Federal Street, Suite 200, Boston, MA 02110
Matthew	Jones	mrjones@pkfod.com	Boston	155 Federal Street, Suite 200, Boston, MA 02110
Kimberley	Train	ktrain@pkfod.com	Boston	155 Federal Street, Suite 200, Boston, MA 02110
Roman	Matatov	rmatatov@pkfod.com	Bethesda	2 Bethesda Metro Center, Suite 540, Bethesda, MD 20814
Ravi	Melwani	rmelwani@pkfod.com	Bethesda	2 Bethesda Metro Center, Suite 540, Bethesda, MD 20814
Michael	Andriola	mandriola@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
John	Apisa	japisa@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Keith	Balla	kballa@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Anthony	Branco	abranco@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Scott	Brown	sbrown@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Christopher	Casini	ccasini@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Scott	Clelland	sclelland@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Richard	Corcoran	rcorcoran@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Joseph	Doren	jdoren@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Scott	Edison	sedison@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Peter	Floersch	pfloersch@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
David	Gannon	dgannon@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Christina	Gray	cgray@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Michelle	LaBruno	mlabruno@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Yahaira	Mendez	ymendez@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Robert	Provost	rprovost@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Aryeh	Rothkopf	aroethkopf@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Karen	Taylor-Burke	ktaylor@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Katherine	Zech	kzech@pkfod.com	Cranford	20 Commerce Drive, Cranford, NJ 07016
Rachel	DiDio	rdidio@pkfod.com	Ft. Lauderdale	200 East Las Olas Blvd, Suite 1040, Fort Lauderdale, FL 33301
Jeffrey	Gittler	jgittler@pkfod.com	Ft. Lauderdale	200 East Las Olas Blvd, Suite 1040, Fort Lauderdale, FL 33301
Joseph	Ali	jali@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Jesse	Allen	jallen@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Benjamin	Beskovic	bbeskovic@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Thomas	Blaney	tblaney@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Samuel	Botta	sbotta@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Alexander	Buchholz	abuchholz@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Vincent	Cartelli	vcartelli@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Clare	Cella	ccella@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Gina	Citrola	gcitrola@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Jason	Fastiggi	jfastiggi@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
John	Haslbauer	JHaslbauer@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Michael	Hayes	mhayes@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Joseph	Izzo	jizzo@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Kevin	Keane, Jr.	kkeanejr@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Thomas	Kelly	tkelly@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Michael	Koenecke	mkoenecke@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Paul	Kruger	PKruger@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Stephen	Machinski	smachinski@pkfod.com	New York City	245 Park Avenue, New York, NY 10167

PKFOD LLP Partner Listing

First Name	Last Name	Email Address	Office Location	Office Address
Lawrence	Maietta	lmaietta@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Ronald	Martinez	RMartinez@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Donald	Melody	dmelody@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Kathleen	Mills	kmills@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
John	Monaghan	jmonaghan@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
William	Pannell	tpannell@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Victor	Pena	vpena@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Mark	Piszko	mpiszko@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Michael	Provinci	mprovinci@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Thomas	Sorrentino	tsorrentino@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Michael	Stellwagen	mstellwagen@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Ioanna	Vavasis	lvavasis@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Samantha	Wolf	swolf@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Jonathan	Zuckerman	jzuckerman@pkfod.com	New York City	245 Park Avenue, New York, NY 10167
Joseph	D'Auria	jdauria@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Jeffrey	Davoli	jdavoli@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Joseph	Ferreira	jferreira@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Michael	Kettell	mzettell@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Andrea	Mattera	amattera@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Brian	Petersen	bpetersen@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Thomas	Ruggiero	truggiero@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
John	Shillingsford	jshillingsford@pkfod.com	Hauppauge	25 Suffolk Court, Hauppauge, NY 11788
Patricia	Ciardullo	pciardullo@pkfod.com	Newburgh	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Mark	Bednarz	mbednarz@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Paul	Conniff	pconniff@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Timothy	Desmond	tdesmond@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
John	Fells	jfells@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Benjamin	Garcia	bgarcia@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Scott	Goldstein	sgoldstein@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Lazaro	Hernandez	lhernandez@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Gary	Higgins	gahiggins@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Gabe	Lengua	glengua@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Yossi	Messafi	ymessafi@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Rekha	Nambiar	rnambiar@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Edward	O'Connor	eoconnor@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Samantha	Paris	sparis@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Joseph	Russell	JRUSSELL@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Domenick	Saglimbeni	dsaglimbeni@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Ghassan	Saliba	gsaliba@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Andrew	Scott	ascott@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Andrew	Suh	asuh@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Brian	Varley	bvarley@pkfod.com	Woodcliff Lake	300 Tice Boulevard, Woodcliff Lake, NJ 07677
Bryan	Decker	bdecker@pkfod.com	Stamford	3001 Summer Street, Stamford, CT 06905
Ronald	DeSoiza	rdesoiza@pkfod.com	Stamford	3001 Summer Street, Stamford, CT 06905
Cheri	Mazza	cmazza@pkfod.com	Stamford	3001 Summer Street, Stamford, CT 06905
Michael	Ruggiero	mruggiero@pkfod.com	Stamford	3001 Summer Street, Stamford, CT 06905
Robin	Spindler-Strong	rstrong@pkfod.com	Stamford	3001 Summer Street, Stamford, CT 06905
Derek	DeCervo	jdauria@pkfod.com	Newburgh	32 Fostertown Road, Newburgh, NY 12550
Michelle	O'Reilly-Frost	moreilly@pkfod.com	Newburgh	32 Fostertown Road, Newburgh, NY 12550
James	Szumlaski	jszumlaski@pkfod.com	Newburgh	32 Fostertown Road, Newburgh, NY 12550
Valerie	Imondi	vimondi@pkfod.com	Newburgh	32 Fostertown Road, Newburgh, NY 12550
Stephen	Noyes	snoyes@pkfod.com	Providence	40 Westminster Street, Suite 600, Providence, RI 02903
Jean	Saylor	jsaylor@pkfod.com	Providence	40 Westminster Street, Suite 600, Providence, RI 02903
Joseph	Bodan	jbodan@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Robert	Cordero	rcordero@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Matthew	Corona	mcorona@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528

PKFOD LLP Partner Listing

First Name	Last Name	Email Address	Office Location	Office Address
Robert	Daniele	rdaniele@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Ashley	Devins-Mayer	amayer@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Joseph	Farrenkopf	jfarrenkopf@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Jennifer	Galasso	jgalasso@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Patrick	Halloran	phalloran@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Alan	Kassay	akassay@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
H. Chris	Kopf	ckopf@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Gemma	Leddy	gledddy@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Scott	Oling	soling@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Dorothea	Russo	drusso@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Jeffrey	Shaver	jshaver@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Keith	Solomon	ksolomon@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Melissa	Szot	mszot@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Steven	Walters	swalters@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
George	Whitehead	gwhitehead@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Andrew	Musci	amusci@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Krista	Karabel	kkarabel@pkfod.com	Harrison	500 Mamaroneck Avenue, Suite 301, Harrison, NY 10528
Domenick	Del Rosso	DDelRosso@pkfod.com	Middletown	633 Route 211 East, Middletown, NY 10941
Jason	Giordano	jgiordano@pkfod.com	Middletown	633 Route 211 East, Middletown, NY 10941
Ralph	Martucci	rmartucci@pkfod.com	Middletown	633 Route 211 East, Middletown, NY 10941
Bonnie	Orr	BOrr@pkfod.com	Middletown	633 Route 211 East, Middletown, NY 10941
Jennifer	Bull	jbull@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
Adam	Formus	aformus@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
Michael	Ganino	mganino@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
Eric	Hendlin	ehendlin@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
William	Lesko	wlesko@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
Alberto	Martins	amartins@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
Heather	Smith-Jaser	hsjaser@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484
Joseph	Verrilli	jverrilli@pkfod.com	Shelton	Four Corporate Drive, Shelton, CT 06484

PCAOB Inquiry (NYSED re.: PCAOB January 25, 2022 Order)

Summary: On January 25, 2022, the Public Company Accounting Oversight Board ("PCAOB") entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two of the firm's single audits. The firm has fully complied with all of the undertakings required under the PCAOB Order. On July 10, 2023, PKFOD was notified by the New York State Education Department that the Education Department was considering charges against PKFOD based on the firm's admissions that underlie the PCAOB Order. PKFOD was able to settle these charges for a nominal amount.

Background/Procedure: The PCAOB initiated a formal investigation PKFOD specifically relating to the firm's audits and reviews of one entity for fiscal year ending December 31, 2018 and another entity for fiscal year ending September 30, 2019. On August 9, 2021, PKFOD received a formal demand for documents and information, and on August 13, 2021 PKFOD received demands for the testimony of four individuals. The PCAOB investigation stems from the PCAOB's 2019 Inspection of PKFOD. The Inspection was focused upon the two specific engagements. In the PCAOB's report of that Investigation (the final report was issued on August 16, 2021), the PCAOB identified perceived deficiencies with, amongst other things, PKFOD's testing of the clients' information technical general controls and process level controls over revenue, and testing of transfers of journal entries for fraud. A settlement is in place; however, this file remained open, as the remedial actions PKFOD agreed to undertake would not be finalized until March or April of 2023. Notification letters were sent to all State Boards where PKFOD holds an active license in order to self-report the PCAOB Order. Because statutes differ between State Boards, counsel did not receive acknowledgments from all states, but counsel maintained a spreadsheet with a log of correspondence with each State Board. On January 5, 2023, PKFOD was interviewed by the NYSED regarding the PCAOB order. A PowerPoint presentation was shown in order to focus on what PKFOD did to remediate and what PKFOD will do to remediate. On January 25, 2022, the PCAOB entered an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("PCAOB Order") against PKFOD relating to two aforementioned audits. The firm has fully complied with all of the undertakings required under the PCAOB Order. On July 10, 2023, PKFOD was notified by the New York State Education Department that the Education Department was considering charges against PKFOD based on the firm's admissions that underlie the PCAOB Order. PKFOD was able to settle these charges for a nominal amount.

All required payments have been made and that PKF O'Connor Davies has complied with all conditions imposed under the Public Company Accounting Oversight Board's January 25, 2022 Order and the New York State Board of Regents' Consent Order that was published on March 19, 2024.

Our remediation actions were as follows:

PKFOD PCAOB Audit 2022

- The issues regarding the subject audits were first identified during a PCAOB inspection -
 - PKFOD immediately took action to make improvements.
 - Hired independent consultants (Ankura)

- Revised the Firm’s audit procedures
 - Retrained staff
 - Cooperated completely with the PCAOB – the PCAOB recognized the Firm’s “extraordinary cooperation” and “voluntary and timely remedial actions”
- PKFOD complied with all deadlines set forth in the PCAOB Order, except to the extent dates were extended
- Follow up inspection results indicate improvement in all areas

Actions PKFOD took to remediate

- Engaged independent consultant (Ankura) to review the Quality Control system and conduct pursuant to PCAOB standards
 - In compliance with the Order deadline of February 24, 2022
- Performed a root cause analysis to pinpoint problems
- Required additional IT General Controls training for the IT team members and additional Internal Control Training for the audit teams
- Hosted annual in-house PCAOB audit training
- Developed additional forms and checklists and enhanced existing forms and checklists in each area identified by the PCAOB
- Increased the Partner review requirements for various forms and checklists
- Reviewed QC system as it relates to PCAOB audits and made appropriate revisions
- In compliance with the Order deadline of April 25, 2022
- Required the independent consultant (Ankura) to review a sample of integrated audits by the extension date of March 20, 2023
- Certified in writing to the Director of Enforcement and Investigation the Firm’s compliance of the Order by the extension date of June 19, 2023
- Included a description of the specific enhancements implemented to PKFOD’s system of quality control
- Submitted additional evidence and information requested by the Division of Enforcement and Investigations by June 19, 2023

COUNTY OF NASSAU

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

1. Name of the Entity: PKF O'Connor Davies LLP

Address: 500 Mamaroneck Avenue

City: Harrison State/Province/Territory: NY Zip/Postal Code: 10528

Country: US

2. Entity's Vendor Identification Number: 27-1728945

3. Type of Business: Partnership (specify) _____

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

2 File(s) uploaded: LLP Partner Listing inc office locations-04.30.25.xlsx, Vendor Disclosure Form-Required File Attached.docx

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.

None, there are no Partners with more than 10% equity

1 File(s) uploaded: LLP Partner Listing inc office locations-04.30.25.xlsx

6. List all affiliated and related companies and their relationship to the firm entered on line 1. above (if none, enter "None"). Attach a separate disclosure form for each affiliated or subsidiary company that may take part in the performance of this contract. Such disclosure shall be updated to include affiliated or subsidiary companies not previously disclosed that participate in the performance of the contract.

None

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, enter "None." The term "lobbyist" means any and every person or organization retained, employed or designated by any client to influence - or promote a matter before - Nassau County, its agencies, boards, commissions, department heads, legislators or committees, including but not limited to the Open Space and Parks Advisory Committee and Planning Commission. Such matters include, but are

not limited to, requests for proposals, development or improvement of real property subject to County regulation, procurements. The term “lobbyist” does not include any officer, director, trustee, employee, counsel or agent of the County of Nassau, or State of New York, when discharging his or her official duties.

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

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

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

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

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

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

Electronically signed and certified at the date and time indicated by:
Brian Petersen [BPETERSEN@PKFOD.COM]

Dated: 11/11/2025 08:22:45 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.

Vendor Disclosure Form / Required File Attachment:

PKF O'Connor Davies, LLP

Question 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)

Answer:

Clare Cella, Partner / Managing Partner

PKF O'Connor Davies, LLP

245 Park Avenue

New York, New York 10167

CONTRACT FOR SERVICES

THIS AGREEMENT (together with the schedules, appendices, attachments and exhibits, if any, this "Agreement"), dated as of the date that this Agreement is executed by Nassau County (the "Effective Date"), 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 on behalf of the County Treasurer's Office, having its principal office at One West Street, Mineola, New York 11501 (the "Department"), and (ii) PKF O'Connor Davies, LLP, a limited liability partnership of certified public accountants, having its principal office at 665 Fifth Avenue, New York, NY 10022 (the "Contractor").

WITNESSETH:

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

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

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

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

1. Term. This Agreement shall commence on March 1, 2021 and terminate on December 31, 2025, unless sooner terminated in accordance with the provisions of this Agreement.

2. Services. The services to be provided by the Contractor to the County under this Agreement shall consist of accounting and financial statements preparation services ("Services"). The County is responsible to provide such Services to the Nassau County Sewer and Storm Water Finance Authority (the "Authority") and the Contractor will assist the County in providing the Services. The Services shall include, but are not limited to:

- Reviewing all documentation pertaining to the preparation of the Authority's financial statements for each of the periods ending December 31, 2020, December 31, 2021, December 31, 2022, December 31, 2023, and December 31, 2024.
- Preparing draft and final Authority financial statements in accordance with U.S. Generally Accepted Accounting Principles as applied to governments ("GAAP"), including Management's Discussion and Analysis and Notes to Financial Statements for each of the periods ending December 31, 2020, December 31, 2021, December 31, 2022, December 31, 2023, and December 31, 2024.
- Meeting with and providing assistance to the Authority's independent auditors, County representatives and the Authority's board regarding the details of all reporting and related matters.
- Assisting in the preparation (and filing with the Public Authorities Reporting Information System) of each of the Authority's 2022, 2023, 2024, 2025, and 2026 budgets.
- Assisting in the preparation and filing of the financial statements and related materials with the Public Authorities Reporting Information System, including each annual report.

3. Payment. (a) Amount of Consideration. The amount to be paid to the Contractor as full

consideration for the Contractor's Services under this Agreement shall not exceed the following amounts, such amounts subject to encumbrance as appropriate for each calendar year, and payable according to the following hourly rates:

Amounts

2021 calendar year - For Services related to (i) the Authority's financial statements for the period ending December 31, 2020 and (ii) the Authority's 2022 budget, payment shall not exceed twenty-three thousand dollars (\$23,000)

2022 calendar year - For Services related to (i) the Authority's financial statements for the period ending December 31, 2021 and (ii) the Authority's 2023 budget, payment shall not exceed twenty-three thousand five hundred dollars (\$23,500)

2023 calendar year - For Services related to (i) the Authority's financial statements for the period ending December 31, 2022 and (ii) the Authority's 2024 budget, payment shall not exceed twenty-four thousand dollars (\$24,000)

2024 calendar year - For Services related to (i) the Authority's financial statements for the period ending December 31, 2023 and (ii) the Authority's 2025 budget, payment shall not exceed twenty-four thousand five hundred dollars (\$24,500)

2025 calendar year - For Services related to (i) the Authority's financial statements for the period ending December 31, 2024 and (ii) the Authority's 2026 budget, payment shall not exceed twenty-five thousand dollars (\$25,000)

Hourly Rates

classification	2021 hourly rate	2022 hourly rate	2023 hourly rate	2024 hourly rate	2025 hourly rate
Partner	\$340	\$345	\$350	\$355	\$360
Manager	\$270	\$275	\$280	\$285	\$290
Senior Staff	\$175	\$178	\$180	\$183	\$186
Staff	\$130	\$132	\$134	\$136	\$138
Clerical	\$100	\$102	\$104	\$106	\$108
Intern	\$60	\$61	\$62	\$63	\$64

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

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

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

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

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

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

6. Compliance with Law. (a) Generally. The Contractor shall comply with any and all applicable federal, state and local Laws, including, but not limited to those relating to conflicts of interest, discrimination, 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 vendor 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 Local Law 1-2006, as amended (the "Living Wage Law"), 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

as Appendix L, and shall provide to the County any information necessary to maintain the certification's accuracy.

(c) Records Access. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement remains the sole property of the County and shall be used and disclosed solely for the purpose of performance and administration of this 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 Officers Law (the "Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

(d) Protection of Confidential Information. The parties further acknowledge that in the course of this Agreement each may have access to and/or be in possession of proprietary or confidential information of the other party. "Confidential Information" shall mean information regarded by the disclosing party as confidential; provided that, information deemed confidential by the disclosing party shall be clearly marked "Confidential", "Restricted" or with another similar legend. Each party agrees to use the Confidential Information of the other party solely for the purposes of this Agreement, and will not disclose such Confidential Information to any third party without the other party's consent. Each party shall maintain the Confidential Information of the other party in confidence using at least the same degree of care as it employs in maintaining in confidence its own proprietary and confidential information, but in no event less than a reasonable degree of care; provided that, if the receiving party shall have met the foregoing standard of care, an inadvertent or accidental disclosure by the receiving party of Confidential Information of the disclosing party shall not constitute a breach hereof.

The foregoing shall not prohibit or limit any party's use of information (including but not limited to ideas, concepts, know-how, techniques and methodologies) (i) previously known to it, (ii) independently developed by it, (iii) acquired by it from a third party without continuing restriction on use, or (iv) which is, or becomes, publicly available through no breach by it of this Agreement. Neither party shall use the Confidential Information of the other party for its own benefit or for the benefit of any third party, except as expressly permitted in this Agreement. A receiving party also may disclose Confidential Information to the extent required by an order of a court of competent jurisdiction, administrative agency or governmental body, or by any Law, rule or regulation, including FOIL, or by court ordered subpoena, summons or other administrative or legal process, or by applicable regulatory or professional standards, or in connection with any judicial or other proceeding involving Contractor and County relating to Contractor's Services for County or this Agreement.

(e) Protection of Information Obtained in the Course of Performance. Information obtained by the Contractor in the course of performance under this Agreement is the property of the Department and may be disclosed only with the express permission of the Department or as required by Law.

(f) 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.

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

(h) 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.

(i) Response to Legal Process. The County agrees to reimburse the Contractor for any reasonable and customary expenses, including for Contractor's time at the rates specified in this Agreement, out of pocket expenses, and attorneys' fees, incurred in complying with or responding to any request (by subpoena or otherwise) for testimony, documents, or other information concerning the County in relation to this Agreement by any governmental agency, investigative body, or a party in any litigation or dispute. This provision shall not apply to: (i) litigation or disputes involving claims by one party to this Agreement against the other party to this Agreement; or (ii) where the Contractor is named as a party in the applicable proceeding. The Contractor shall seek prior written approval from the Department prior to incurring such reimbursable expenses. The provisions of this subsection shall survive the termination of this Agreement.

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

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

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

(b) The County shall indemnify and hold harmless the Contractor and Contractor Agents from and against any and all Losses directly arising out of the intentional, knowing, or reckless representation of materially inaccurate or incomplete information by the County, the Department, or by any director, officer or employee thereof in connection with this Agreement for which the Contractor or a Contractor Agent did not know or reasonably should not have known the inaccuracy or incompleteness of such information, and further, for which the Loss is not by a failure of the Contractor or a Contractor Agent to comply with the minimum service standards described in Section 7 above.

(c) The indemnifying party shall, upon the indemnified party's demand and at the indemnified party's direction, 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.

(d) Each party shall, and shall cause their respective officers, employees, directors, servants, agents, and/or independent contractors to, cooperate in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement, including the acts or omissions of the indemnifying party and/or its employees, directors, servants, agents, and/or independent contractors in connection with this Agreement.

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

9. Insurance. (a) Types and Amounts. The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" as an additional insured and have a minimum single combined limit of liability of not less than one million dollars

(\$1,000,000) per claim and two million dollars (\$2,000,000) 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 combined limit liability of not less than three million dollars (\$3,000,000) 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 as the County may from time to time specify.

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

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

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

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

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

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

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

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

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

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

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

14. Work Performance Liability. The Contractor is and shall remain primarily liable for the

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

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

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

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

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

(c) Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms and conditions set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the terms and conditions set forth above the signature page shall control. To the extent possible, all the terms of this Agreement should be read together as not conflicting.

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

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

19. 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.

20. Administrative Service Charge. The Contractor agrees to pay the County an administrative service charge of five hundred thirty-three dollars (\$533) for the processing of this Agreement pursuant to Ordinance 74-1979, as amended by Ordinances 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 requisite 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.

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

PKF O'CONNOR DAVIES, LLP

By: Brian Peterson
Name: Brian Peterson
Title: Partner
Date: 3/4/2021

NASSAU COUNTY

By: Helen Williams
Name: Helen Williams
Title: County Executive
☒ Deputy County Executive
Date: 4/26/21

PLEASE EXECUTE IN BLUE INK

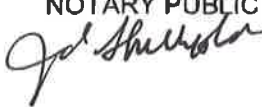
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STATE OF NEW YORK)

)ss.:
COUNTY OF Suffolk

On the 4TH day of MARCH in the year 2021 before me personally came Brian Petersen to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Suffolk; that he or she is the PARTNER of PKF O'CONNOR DAVIES LLP, the corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto by authority of the board of directors of said corporation.

"Contractor"

NOTARY PUBLIC


JOHN SHILLINGSFORD
NOTARY PUBLIC, State of New York
No. 01SH6345334
Qualified in Suffolk County
Commission Expires July 25, 2024

STATE OF NEW YORK)

)ss.:
COUNTY OF NASSAU)

On the 26 day of April in the year 2021 before me personally came Helene 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 a Deputy County Executive of the County of Nassau, the municipal corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto pursuant to Section 205 of the County Government Law of Nassau County.

NOTARY PUBLIC


LAURA J VIGLIOTTI
NOTARY PUBLIC STATE OF NEW YORK
LIC. #01V16190782
COMM. EXP. 08/04/2024
COMMISSIONED IN NASS COUNTY

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 arbitrator's award and recommendations, shall file a determination

of such matter and shall cause a copy of such determination to be served upon the respondent by personal service or by certified mail return receipt requested. The award of the arbitrator, and the fines and penalties imposed by the Executive Director, shall be final determinations and may only be vacated or modified as provided in the civil practice law and rules ("CPLR").

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

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

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

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

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

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

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

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

Contract, or (iii) a proposed party to a County Contract, but shall not include any Subcontractor.

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

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

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

- i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

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

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

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

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

Appendix L

Certificate of Compliance

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

1. The chief executive officer of the Contractor is:

Kevin Keane _____ (Name)
500 Mamaroneck Avenue, Harrison, NY 10528 _____ (Address)
914-381-8900 _____ (Telephone Number)

2. The Contractor agrees to either (1) comply with the requirements of the Nassau County Living Wage Law or (2) as applicable, obtain a waiver of the requirements of the Law pursuant to section 9 of the Law. In the event that the contractor does not comply with the requirements of the Law or obtain a waiver of the requirements of the Law, and such contractor establishes to the satisfaction of the Department that at the time of execution of this agreement, it had a reasonable certainty that it would receive such waiver based on the Law and Rules pertaining to waivers, the County will agree to terminate the contract without imposing costs or seeking damages against the Contractor
3. In the past five years, Contractor _____ has ^X has not been found by a court or a government agency to have violated federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If a violation has been assessed against the Contractor, describe below:

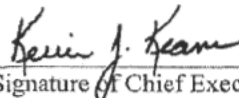
4. In the past five years, an administrative proceeding, investigation, or government body-initiated judicial action _____ has X has not been commenced against or relating to the Contractor in connection with federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational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

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

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

February 24, 2021

Dated _____



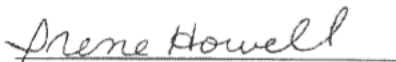
Signature of Chief Executive Officer

Kevin Keane

Name of Chief Executive Officer

Sworn to before me this

24th day of February, 2021.


Notary Public

IRENE E. HOWELL
Notary Public, State of New York
No. 4871174
Qualified in Suffolk County
Commission Expires Sept. 8, 2022



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
11/11/2025

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

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

PRODUCER Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA	CONTACT NAME:	
	PHONE (A/C. No. Ext): (312) 381-1000	FAX (A/C. No.):
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED PKF O'Connor Davies, LLP PKF O'Connor Davies Advisory LLC 500 Mamaroneck Ave. Suite 301 Harrison NY 10528 USA	INSURER A: Aspen American Insurance Company	43460
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:** 570116605559**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. **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)
							MED EXP (Any one person)
							PERSONAL & ADV INJURY
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG
	OTHER:						
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)
	☐ ANY AUTO						BODILY INJURY (Per person)
	☐ OWNED AUTOS ONLY	☐ SCHEDULED AUTOS					BODILY INJURY (Per accident)
	☐ HIRED AUTOS ONLY	☐ NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB	☐ OCCUR					EACH OCCURRENCE
	EXCESS LIAB	☐ CLAIMS-MADE					AGGREGATE
	☐ DED ☐ RETENTION						
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						☐ PER STATUTE ☐ OTHER
	ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	☐ Y ☐ N	N / A				E.L. EACH ACCIDENT
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE-EA EMPLOYEE
							E.L. DISEASE-POLICY LIMIT
A	Accountants Liability			LR0086E25	05/01/2025	05/01/2026	Per Claim/Aggregate \$1,000,000

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

CERTIFICATE HOLDER**CANCELLATION**

Nassau County, New York Nassau County Treasurer 1 West Street Mineola NY 11501 USA	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 Central, Inc.</i>

Holder Identifier :

Certificate No : 570116605559



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/20/2026

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 Alliant Insurance Services, Inc. 32 Old Slip 29th Fl New York NY 10005	CONTACT NAME: Jillian McCord PHONE (A/C, No, Ext): E-MAIL ADDRESS: Jillian.McCord@alliant.com FAX (A/C, No):
INSURED PKFOD Holdings, LLC 500 Mamaroneck Ave Harrison NY 10528	License#: 0C36861 PROJBIG-01
INSURER(S) AFFORDING COVERAGE	
INSURER A: National Fire Insurance Compan	NAIC # 20478
INSURER B: Continental Insurance Company	35289
INSURER C: Valley Forge Insurance Company	20508
INSURER D: Transportation Insurance Compa	20494
INSURER E: Continental Casualty Company	20443
INSURER F:	

COVERAGES**CERTIFICATE NUMBER:** 503327436**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
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:	Y		7094818327	11/18/2025	11/18/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
E	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			7094818277	11/18/2025	11/18/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☒ RETENTION \$ 10,000			7094818294	11/18/2025	11/18/2026	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$
B C D	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 ☐	N / A	7094818330 7094818344 7095035426	11/18/2025 11/18/2025 11/18/2025	11/18/2026 11/18/2026 11/18/2026	☒ 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)

Named Insured List:
PKFOD Holdings, LLC
PKF O'Connor Davies Advisory, LLC
PKFOD Intermediate, LLC
Elite Accounting Services, LLC
O'Connor Davies Administration, LLC
PKF O'Connor Davies Talent Connect LLC
PKF O'Connor Davies Capital LLC
See Attached...

CERTIFICATE HOLDER**CANCELLATION**

Nassau County
Theodore Roosevelt Executive
and Legislative Building
1550 Franklin Avenue
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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**ADDITIONAL REMARKS SCHEDULE**Page 1 of 1

AGENCY Alliant Insurance Services, Inc.		NAMED INSURED PKFOD Holdings, LLC 500 Mamaroneck Ave Harrison NY 10528
POLICY NUMBER		
CARRIER	NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,****FORM NUMBER:** 25 **FORM TITLE:** CERTIFICATE OF LIABILITY INSURANCE

PKF Clear Thinking LLC
PKFOD Management Company LLC
PKF O'Connor Davies LLC
PKF O'Connor Davies, LLP

Nassau County is included as Additional Insured with regards to the General Liability as required by written contract subject to the policy terms and conditions.

**Financial Services - General Liability
Extension Endorsement - New York**

It is understood and agreed that this endorsement amends the **COMMERCIAL GENERAL LIABILITY COVERAGE PART** as follows. If any other endorsement attached to this policy amends any provision also amended by this endorsement, then that other endorsement controls with respect to such provision, and the changes made by this endorsement with respect to such provision do not apply.

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**Financial Services - General Liability
Extension Endorsement - New York****1. ADDITIONAL INSURED**

- a. **WHO IS AN INSURED** is amended to include as an **Insured** any person or organization described in paragraphs **A.** through **K.** below whom a **Named Insured** is required to add as an additional insured on this **Coverage Part** under a written contract or written agreement, provided such contract or agreement:

(1) is currently in effect or becomes effective during the term of this **Coverage Part**; and

(2) was executed prior to:

(a) the **bodily injury** or **property damage**; or

(b) the offense that caused the **personal and advertising injury**,
for which such additional insured seeks coverage.

- b. However, subject always to the terms and conditions of this policy, including the limits of insurance, the Insurer will not provide such additional insured with:

(1) a higher limit of insurance than required by such contract or agreement; or

(2) coverage broader than required by such contract or agreement, and in no event broader than that described by the applicable paragraph **A.** through **K.** below.

Any coverage granted by this endorsement shall apply only to the extent permissible by law.

A. Controlling Interest

Any person or organization with a controlling interest in a **Named Insured**, but only with respect to such person or organization's liability for **bodily injury**, **property damage** or **personal and advertising injury** arising out of:

1. such person or organization's financial control of a **Named Insured**; or

2. premises such person or organization owns, maintains or controls while a **Named Insured** leases or occupies such premises;

provided that the coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

B. Co-owner of Insured Premises

A co-owner of a premises co-owned by a **Named Insured** and covered under this insurance but only with respect to such co-owner's liability for **bodily injury**, **property damage** or **personal and advertising injury** as co-owner of such premises.

C. Grantor of Franchise

Any person or organization that has granted a franchise to a **Named Insured**, but only with respect to such person or organization's liability for **bodily injury**, **property damage** or **personal and advertising injury** as grantor of a franchise to the **Named Insured**.

D. Lessor of Equipment

Any person or organization from whom a **Named Insured** leases equipment, but only with respect to liability for **bodily injury**, **property damage** or **personal and advertising injury** caused, in whole or in part, by the **Named Insured's** maintenance, operation or use of such equipment, provided that the **occurrence** giving rise to such **bodily injury**, **property damage** or the offense giving rise to such **personal and advertising injury** takes place prior to the termination of such lease.

E. Lessor of Land

**Financial Services - General Liability
Extension Endorsement - New York**

Any person or organization from whom a **Named Insured** leases land but only with respect to liability for **bodily injury, property damage or personal and advertising injury** arising out of the ownership, maintenance or use of such land, provided that the **occurrence** giving rise to such **bodily injury, property damage** or the offense giving rise to such **personal and advertising injury** takes place prior to the termination of such lease. The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

F. Lessor of Premises

An owner or lessor of premises leased to the **Named Insured**, or such owner or lessor's real estate manager, but only with respect to liability for **bodily injury, property damage or personal and advertising injury** arising out of the ownership, maintenance or use of such part of the premises leased to the **Named Insured**, and provided that the **occurrence** giving rise to such **bodily injury or property damage**, or the offense giving rise to such **personal and advertising injury**, takes place prior to the termination of such lease. The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

G. Mortgagee, Assignee or Receiver

A mortgagee, assignee or receiver of premises but only with respect to such mortgagee, assignee or receiver's liability for **bodily injury, property damage or personal and advertising injury** arising out of the **Named Insured's** ownership, maintenance, or use of a premises by a **Named Insured**.

The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

H. State or Governmental Agency or Subdivision or Political Subdivisions – Permits

A state or governmental agency or subdivision or political subdivision that has issued a permit or authorization but only with respect to such state or governmental agency or subdivision or political subdivision's liability for **bodily injury, property damage or personal and advertising injury** arising out of:

1. the following hazards in connection with premises a **Named Insured** owns, rents, or controls and to which this insurance applies:
 - a. the existence, maintenance, repair, construction, erection, or removal of advertising signs, awnings, canopies, cellar entrances, coal holes, driveways, manholes, marquees, hoistaway openings, sidewalk vaults, street banners, or decorations and similar exposures; or
 - b. the construction, erection, or removal of elevators; or
 - c. the ownership, maintenance or use of any elevators covered by this insurance; or
2. the permitted or authorized operations performed by a **Named Insured** or on a **Named Insured's** behalf.

The coverage granted by this paragraph does not apply to:

- a. **Bodily injury, property damage or personal and advertising injury** arising out of operations performed for the state or governmental agency or subdivision or political subdivision; or
- b. **Bodily injury or property damage** included within the **products-completed operations hazard**.

With respect to this provision's requirement that additional insured status must be requested under a written contract or agreement, the Insurer will treat as a written contract any governmental permit that requires the **Named Insured** to add the governmental entity as an additional insured.

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**Financial Services - General Liability
Extension Endorsement - New York****I. Trade Show Event Lessor**

1. With respect to a **Named Insured's** participation in a trade show event as an exhibitor, presenter or displayer, any person or organization whom the **Named Insured** is required to include as an additional insured, but only with respect to such person or organization's liability for **bodily injury, property damage or personal and advertising injury** caused by:
 - a. the **Named Insured's** acts or omissions; or
 - b. the acts or omissions of those acting on the **Named Insured's** behalf,in the performance of the **Named Insured's** ongoing operations at the trade show event premises during the trade show event.
2. The coverage granted by this paragraph does not apply to **bodily injury or property damage** included within the **products-completed operations hazard**.

J. Vendor

Any person or organization but only with respect to such person or organization's liability for **bodily injury or property damage** arising out of **your products** which are distributed or sold in the regular course of such person or organization's business, provided that:

1. The coverage granted by this paragraph does not apply to:
 - a. **bodily injury or property damage** for which such person or organization is obligated to pay **damages** by reason of the assumption of liability in a contract or agreement unless such liability exists in the absence of the contract or agreement;
 - b. any express warranty unauthorized by the **Named Insured**;
 - c. any physical or chemical change in any product made intentionally by such person or organization;
 - d. repackaging, except when unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;
 - e. any failure to make any inspections, adjustments, tests or servicing that such person or organization has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products;
 - f. demonstration, installation, servicing or repair operations, except such operations performed at such person or organization's premises in connection with the sale of a product;
 - g. products which, after distribution or sale by the **Named Insured**, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or for such person or organization; or
 - h. **bodily injury or property damage** arising out of the sole negligence of such person or organization for its own acts or omissions or those of its employees or anyone else acting on its behalf. However, this exclusion does not apply to:
 - (1) the exceptions contained in Subparagraphs **d.** or **f.** above; or
 - (2) such inspections, adjustments, tests or servicing as such person or organization has agreed with the **Named Insured** to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products.

**Financial Services - General Liability
Extension Endorsement - New York**

2. This Paragraph **J.** does not apply to any insured person or organization, from whom the **Named Insured** has acquired such products, nor to any ingredient, part or container, entering into, accompanying or containing such products.
3. This Paragraph **J.** also does not apply:
 - a. to any vendor specifically scheduled as an additional insured by endorsement to this **Coverage Part**;
 - b. to any of **your products** for which coverage is excluded by endorsement to this **Coverage Part**; nor
 - c. if **bodily injury** or **property damage** included within the **products-completed operations hazard** is excluded by endorsement to this **Coverage Part**.

K. Other Person Or Organization

Any person or organization who is not an additional insured under Paragraphs **A.** through **J.** above. Such additional insured is an **Insured** solely for **bodily injury**, **property damage** or **personal and advertising injury** for which such additional insured is liable because of the **Named Insured's** acts or omissions.

The coverage granted by this paragraph does not apply to any person or organization:

1. for **bodily injury**, **property damage**, or **personal and advertising injury** arising out of the rendering or failure to render any professional service;
2. for **bodily injury** or **property damage** included within the **products-completed operations hazard**; nor
3. who is specifically scheduled as an additional insured on another endorsement to this **Coverage Part**.

2. ADDITIONAL INSURED - PRIMARY AND NON-CONTRIBUTORY TO ADDITIONAL INSURED'S INSURANCE

- A.** The **Other Insurance** Condition in the **COMMERCIAL GENERAL LIABILITY CONDITIONS** Section is amended to add the following paragraph:

If the **Named Insured** has agreed in writing in a contract or agreement that this insurance is primary and non-contributory relative to an additional insured's own insurance, then this insurance is primary, and the Insurer will not seek contribution from that other insurance. For the purpose of this Provision **2.**, the additional insured's own insurance means insurance on which the additional insured is a named insured.

- B.** With respect to persons or organizations that qualify as additional insureds pursuant to paragraph **1.K.** of this endorsement, the following sentence is added to the paragraph above:

Otherwise, and notwithstanding anything to the contrary elsewhere in this Condition, the insurance provided to such person or organization is excess of any other valid and collectible insurance available to such person or organization.

3. BODILY INJURY – EXPANDED DEFINITION

Under **DEFINITIONS**, the definition of **bodily injury** is deleted and replaced by the following:

Bodily injury means physical injury, sickness or disease sustained by a person, including death, humiliation, shock, mental anguish or mental injury sustained by that person at any time which results as a consequence of the physical injury, sickness or disease.

4. BROAD KNOWLEDGE OF OCCURRENCE/ NOTICE OF OCCURRENCE

Under **CONDITIONS**, the condition entitled **Duties in The Event of Occurrence, Offense, Claim or Suit** is amended to add the following provisions:

A. BROAD KNOWLEDGE OF OCCURRENCE

**Financial Services - General Liability
Extension Endorsement - New York**

The **Named Insured** must give the Insurer or the Insurer's authorized representative notice of an **occurrence**, offense or **claim** only when the **occurrence**, offense or **claim** is known to a natural person **Named Insured**, to a partner, executive officer, manager or member of a **Named Insured**, or to an **employee** designated by any of the above to give such notice.

B. NOTICE OF OCCURRENCE

The **Named Insured's** rights under this **Coverage Part** will not be prejudiced if the **Named Insured** fails to give the Insurer notice of an **occurrence**, offense or **claim** and that failure is solely due to the **Named Insured's** reasonable belief that the **bodily injury** or **property damage** is not covered under this **Coverage Part**. However, the **Named Insured** shall give written notice of such **occurrence**, offense or **claim** to the Insurer as soon as the **Named Insured** is aware that this insurance may apply to such **occurrence**, offense or **claim**.

5. BROAD NAMED INSURED

WHO IS AN INSURED is amended to delete its Paragraph **3.** in its entirety and replace it with the following:

- 3.** Pursuant to the limitations described in Paragraph **4.** below, any organization in which the **First Named Insured** has management control directly or indirectly:

- a.** on the effective date of this **Coverage Part**; or
- b.** by reason of a **Named Insured** creating or acquiring the organization during the **policy period**,

qualifies as a **Named Insured**, provided that there is no other similar liability insurance, whether primary, contributory, excess, contingent or otherwise, which provides coverage to such organization, or which would have provided coverage but for the exhaustion of its limit, and without regard to whether its coverage is broader or narrower than that provided by this insurance.

But this **BROAD NAMED INSURED** provision does not apply to any organization for which coverage is excluded by another endorsement attached to this **Coverage Part**.

For the purpose of this provision, and of this endorsement's **JOINT VENTURES / PARTNERSHIP / LIMITED LIABILITY COMPANIES** provision, management control means owning interests representing more than 50% of the voting, appointment or designation power for the selection of a majority of: the Board of Directors of a corporation; the management committee members of a joint venture; the management board of a limited liability company; the general partners of a limited partnership; or the partnership managers of a general partnership.

- 4.** With respect to organizations which qualify as **Named Insureds** by virtue of Paragraph **3.** above, this insurance does not apply to:
- a.** **bodily injury** or **property damage** that first occurred prior to the date of management control, or that first occurs after management control ceases; nor
 - b.** **personal or advertising injury** caused by an offense that first occurred prior to the date of management control or that first occurs after management control ceases.
- 5.** The insurance provided by this **Coverage Part** applies to **Named Insureds** when trading under their own names or under such other trading names or doing-business-as names (dba) as any **Named Insured** should choose to employ.

6. ESTATES, LEGAL REPRESENTATIVES, AND SPOUSES

The estates, heirs, legal representatives and **spouses** of any natural person **Insured** shall also be insured under this policy; provided, however, coverage is afforded to such estates, heirs, legal representatives, and **spouses** only for **claims** arising solely out of their capacity or status as such and, in the case of a **spouse**, where such **claim** seeks **damages** from marital community property, jointly held property or property transferred from such natural person **Insured** to such **spouse**. No coverage is provided for any act, error or omission of an estate, heir, legal

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representative, or **spouse** outside the scope of such person's capacity or status as such, provided however that the **spouse** of a natural person **Named Insured** and the **spouses** of members or partners of joint venture or partnership **Named Insureds** are **Insureds** with respect to such **spouses'** acts, errors or omissions in the conduct of the **Named Insured's** business.

7. EXPECTED OR INTENDED INJURY – EXCEPTION FOR REASONABLE FORCE

Under **COVERAGES, Coverage A – Bodily Injury And Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Expected or Intended Injury** and replace it with the following:

This insurance does not apply to:

Expected or Intended Injury

Bodily injury or **property damage** expected or intended from the standpoint of the **Insured**. This exclusion does not apply to **bodily injury** or **property damage** resulting from the use of reasonable force to protect persons or property.

8. IN REM ACTIONS

A quasi in rem action against any vessel owned or operated by or for the **Named Insured**, or chartered by or for the **Named Insured**, will be treated in the same manner as though the action were in personam against the **Named Insured**.

9. INCIDENTAL HEALTH CARE MALPRACTICE COVERAGE

Solely with respect to **bodily injury** that arises out of a **health care incident**:

A. Under **COVERAGES, Coverage A – Bodily Injury And Property Damage Liability**, the **Insuring Agreement** is amended to replace Paragraphs **1.b.(1)** and **1.b.(2)** with the following:

b. This insurance applies to **bodily injury** provided that the professional health care services are incidental to the **Named Insured's** primary business purpose, and only if:

(1) such **bodily injury** is caused by an **occurrence** that takes place in the **coverage territory**.

(2) the **bodily injury** first occurs during the **policy period**. All **bodily injury** arising from an **occurrence** will be deemed to have occurred at the time of the first act, error, or omission that is part of the **occurrence**; and

B. Under **COVERAGES, Coverage A – Bodily Injury And Property Damage Liability**, the paragraph entitled **Exclusions** is amended to:

i. add the following to the **Employers Liability** exclusion:

This exclusion applies only if the **bodily injury** arising from a **health care incident** is covered by other liability insurance available to the **Insured** (or which would have been available but for exhaustion of its limits).

ii. delete the exclusion entitled **Contractual Liability** and replace it with the following:

This insurance does not apply to:

Contractual Liability

the **Insured's** actual or alleged liability under any oral or written contract or agreement, including but not limited to express warranties or guarantees.

iii. add the following additional exclusions.

This insurance does not apply to:



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any actual or alleged discrimination, humiliation or harassment, that includes but shall not be limited to **claims** based on an individual's race, creed, color, age, gender, national origin, religion, disability, marital status or sexual orientation.

Dishonesty or Crime

Any actual or alleged dishonest, criminal or malicious act, error or omission.

Medicare/Medicaid Fraud

any actual or alleged violation of law with respect to Medicare, Medicaid, Tricare or any similar federal, state or local governmental program.

Services Excluded by Endorsement

Any **health care incident** for which coverage is excluded by endorsement.

C. DEFINITIONS is amended to:**i.** add the following definitions:

Health care incident means an act, error or omission by the **Named Insured's employees** or **volunteer workers** in the rendering of:

- a. professional health care services** on behalf of the **Named Insured** or
- b. Good Samaritan services** rendered in an emergency and for which no payment is demanded or received.

Professional health care services means any health care services or the related furnishing of food, beverages, medical supplies or appliances by the following providers in their capacity as such but solely to the extent they are duly licensed as required:

- a.** Physician;
- b.** Nurse;
- c.** Nurse practitioner;
- d.** Emergency medical technician;
- e.** Paramedic;
- f.** Dentist;
- g.** Physical therapist;
- h.** Psychologist;
- i.** Speech therapist;
- j.** Other allied health professional; or

Professional health care services does not include any services rendered in connection with human clinical trials or product testing.

ii. delete the definition of **occurrence** and replace it with the following:

Occurrence means a **health care incident**. All acts, errors or omissions that are logically connected by any common fact, circumstance, situation, transaction, event, advice or decision will be considered to constitute a single **occurrence**;

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iii. amend the definition of **Insured** to:

a. add the following:

- a **Named Insured's employees** are **Insureds** with respect to:

(1) **bodily injury** to a co-**employee** while in the course of the co-**employee's** employment by the **Named Insured** or while performing duties related to the conduct of the **Named Insured's** business; and

(2) **bodily injury** to a **volunteer worker** while performing duties related to the conduct of the **Named Insured's** business;

when such **bodily injury** arises out of a **health care incident**.

- the **Named Insured's volunteer workers** are **Insureds** with respect to:

(1) **bodily injury** to a co-**volunteer worker** while performing duties related to the conduct of the **Named Insured's** business; and

(2) **bodily injury** to an **employee** while in the course of the **employee's** employment by the **Named Insured** or while performing duties related to the conduct of the **Named Insured's** business;

when such **bodily injury** arises out of a **health care incident**.

b. delete Subparagraphs (a), (b), (c) and (d) of Paragraph 2.a.(1) of **WHO IS AN INSURED**.

c. add the following:

Insured does not include any physician while acting in his or her capacity as such.

D. The **Other Insurance** condition is amended to delete Paragraph b.(1) in its entirety and replace it with the following:

Other Insurance

b. Excess Insurance

- (1) To the extent this insurance applies, it is excess over any other valid and collectible insurance, self-insurance or risk transfer instrument, whether primary, excess, contingent or on any other basis, except for insurance purchased specifically by the **Named Insured** to be excess of this coverage.

10. JOINT VENTURES / PARTNERSHIP / LIMITED LIABILITY COMPANIES

WHO IS AN INSURED is amended to delete its last paragraph and replace it with the following:

No person or organization is an **Insured** with respect to the conduct of any current or past partnership, joint venture or limited liability company in which a **Named Insured's** interest does/did not rise to the level of management control, except that if the **Named Insured** was a joint venturer, partner, or member of such an entity, and such entity terminated prior to or during the **policy period**, then such **Named Insured** is an **Insured** with respect to its interest in such joint venture, partnership or limited liability company but only to the extent that:

- a. any offense giving rise to **personal and advertising injury** occurred prior to such termination date, and the **personal and advertising injury** arising out of such offense first occurred after such termination date;
- b. the **bodily injury** or **property damage** first occurred after such termination date; and
- c. there is no other valid and collectible insurance purchased specifically to insure the partnership, joint venture or limited liability company.



Financial Services - General Liability
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- A.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete the first paragraph immediately following subparagraph **(6)** of the **Damage to Property** exclusion and replace it with the following:

Paragraphs **(1)**, **(3)** and **(4)** of this exclusion do not apply to **property damage** (other than damage by fire) to premises rented to the **Named Insured** or temporarily occupied by the **Named Insured** with the permission of the owner, nor to the contents of premises rented to the **Named Insured** for a period of 7 or fewer consecutive days. A separate limit of insurance applies to Damage To Premises Rented To You as described in **LIMITS OF INSURANCE**.

- B.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete its last paragraph and replaced it with the following:

Exclusions **c.** through **n.** do not apply to damage by fire to premises while rented to a **Named Insured** or temporarily occupied by a **Named Insured** with permission of the owner, nor to damage to the contents of premises rented to a **Named Insured** for a period of 7 or fewer consecutive days.

A separate limit of insurance applies to this coverage as described in the **LIMITS OF INSURANCE** Section.

- C.** **LIMITS OF INSURANCE** is amended to delete Paragraph **6.** (the Damage To Premises Rented To You Limit) and replace it with the following:

- 6.** Subject to Paragraph **5.** above, (the Each Occurrence Limit), the Damage To Premises Rented To You Limit is the most the Insurer will pay under **COVERAGE A** for **damages** because of **property damage** to:

- a.** any one premises while rented to a **Named Insured** or temporarily occupied by a **Named Insured** with the permission of the owner; and
- b.** contents of such premises if the premises is rented to the **Named Insured** for a period of 7 or fewer consecutive days.

The Damage To Premises Rented To You Limit is \$1,000,000. unless a higher Damage to Premises Rented to You Limit is shown in the Declarations.

- D.** The **Other Insurance** Condition is amended to delete Paragraph **b.(1)(a)(ii)**, and replace it with the following:

- (ii)** That is property insurance for premises rented to a **Named Insured**, for premises temporarily occupied by the **Named Insured** with the permission of the owner; or for personal property of others in the **Named Insured's** care, custody or control;

- E.** This Provision **11.** does not apply if liability for damage to premises rented to a **Named Insured** is excluded by another endorsement attached to this **Coverage Part**.

12. MEDICAL PAYMENTS

- A.** **LIMITS OF INSURANCE** is amended to delete Paragraph **7.** (the Medical Expense Limit) and replace it with the following:

- 7.** Subject to Paragraph **5.** above (the Each Occurrence Limit), the Medical Expense Limit is the most the Insurer will pay under **Coverage C – Medical Payments** for all medical expenses because of **bodily injury** sustained by any one person. The Medical Expense Limit is the greater of:

(1) \$15,000 unless a different amount is shown here: ; or

(2) the amount shown in the Declarations for Medical Expense Limit.

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B. Under **COVERAGES**, the **Insuring Agreement** of **Coverage C – Medical Payments** is amended to replace Paragraph **1.a.(3)(b)** with the following:

- (b) The expenses are incurred and reported to the Insurer within three years of the date of the accident; and

13. NON-OWNED AIRCRAFT

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended as follows:

The exclusion entitled **Aircraft, Auto or Watercraft** is amended to add the following:

This exclusion does not apply to an aircraft not owned by any **Named Insured**, provided that:

1. the pilot in command holds a currently effective certificate issued by the duly constituted authority of the United States of America or Canada, designating that person as a commercial or airline transport pilot;
2. the aircraft is rented with a trained, paid crew to the **Named Insured**; and
3. the aircraft is not being used to carry persons or property for a charge.

14. NON-OWNED WATERCRAFT

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete subparagraph (2) of the exclusion entitled **Aircraft, Auto or Watercraft**, and replace it with the following.

This exclusion does not apply to:

- (2) a watercraft that is not owned by any **Named Insured**, provided the watercraft is:
- (a) less than 75 feet long; and
 - (b) not being used to carry persons or property for a charge.

15. PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION

A. Under **DEFINITIONS**, the definition of **personal and advertising injury** is amended to add the following tort:

- Discrimination or humiliation based solely on either disparate impact or vicarious liability that results in injury to the feelings or reputation of a natural person.

B. Under **COVERAGES, Coverage B – Personal and Advertising Injury Liability**, the paragraph entitled **Exclusions** is amended to:

1. delete the Exclusion entitled **Knowing Violation Of Rights Of Another** and replace it with the following:

This insurance does not apply to:

Knowing Violation of Rights of Another

Personal and advertising injury caused by or at the direction of the **Insured** with the knowledge that the act would violate the rights of another and would inflict **personal and advertising injury**. This exclusion shall not apply to discrimination or humiliation that results in injury to the feelings or reputation of a natural person, but only if such discrimination or humiliation:

- (a) is based solely on disparate impact or vicarious liability; and
- (b) is not done intentionally by or at the direction of the **Named Insured**; or any **executive officer**, director, stockholder, partner, member or manager (if the **Named Insured** is a limited liability company) of the **Named Insured**.



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This insurance does not apply to:

Employment Related Discrimination

Discrimination or humiliation directly or indirectly related to the employment, prospective employment, past employment or termination of employment of any person by any **Insured**.

Premises Related Discrimination

discrimination or humiliation arising out of the sale, rental, lease or sub-lease or prospective sale, rental, lease or sub-lease of any room, dwelling or premises by or at the direction of any **Insured**.

Notwithstanding the above, there is no coverage for fines or penalties levied or imposed by a governmental entity because of discrimination.

The coverage provided by this **PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION** Provision does not apply to any person or organization whose status as an **Insured** derives solely from

- Provision **1. ADDITIONAL INSUREDS** of this endorsement; or
- attachment of an additional insured endorsement to this **Coverage Part**.

16. PERSONAL AND ADVERTISING INJURY - LIMITED CONTRACTUAL LIABILITY

- A. Under COVERAGES, Coverage B –Personal and Advertising Injury Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Contractual Liability** and replace it with the following:

This insurance does not apply to:

Contractual Liability

Personal and advertising injury for which the **Insured** has assumed liability in a contract or agreement.

This exclusion does not apply to liability for **damages**:

- (1) that the **Insured** would have in the absence of the contract or agreement; or
- (2) assumed in a contract or agreement that is an **insured contract** provided the offense that caused such **personal or advertising injury** first occurred subsequent to the execution of such **insured contract**. Solely for the purpose of liability assumed in an **insured contract**, reasonable attorney fees and necessary litigation expenses incurred by or for a party other than an **Insured** are deemed to be **damages** because of **personal and advertising injury** provided:
 - (a) liability to such party for, or for the cost of, that party's defense has also been assumed in such **insured contract**; and
 - (b) such attorney fees and litigation expenses are for defense of such party against a civil or alternative dispute resolution proceeding in which covered **damages** are alleged.

- B. Solely for the purpose of the coverage provided by this paragraph, DEFINITIONS is amended to delete the definition of insured contract in its entirety, and replace it with the following:**

Insured contract means that part of a written contract or written agreement pertaining to the **Named Insured's** business under which the **Named Insured** assumes the tort liability of another party to pay for **personal or advertising injury** arising out of the offense of false arrest, detention or imprisonment. Tort liability means a liability that would be imposed by law in the absence of any contract or agreement.

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C. Solely for the purpose of the coverage provided by this paragraph, the following changes are made to the Section entitled **SUPPLEMENTARY PAYMENTS – COVERAGES A AND B**:

1. Paragraph **2.d.** is replaced by the following:

d. The allegations in the **suit** and the information the Insurer knows about the offense alleged in such **suit** are such that no conflict appears to exist between the interests of the **Insured** and the interests of the indemnitee;

2. The first unnumbered paragraph beneath Paragraph **2.f.(2)(b)** is deleted and replaced by the following:

So long as the above conditions are met, attorneys fees incurred by the Insurer in the defense of that indemnitee, necessary litigation expenses incurred by the Insurer, and necessary litigation expenses incurred by the indemnitee at the Insurer's request will be paid as **defense costs**. Notwithstanding the provisions of Paragraph **e.(2)** of the Contractual Liability exclusion (as amended by this Endorsement), such payments will not be deemed to be **damages** for **personal and advertising injury** and will not reduce the limits of insurance.

D. This **PERSONAL AND ADVERTISING INJURY - LIMITED CONTRACTUAL LIABILITY** Provision does not apply if **Coverage B –Personal and Advertising Injury Liability** is excluded by another endorsement attached to this **Coverage Part**.

17. PROPERTY DAMAGE – ELEVATORS

A. Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended such that the **Damage to Your Product** Exclusion and subparagraphs **(3), (4)** and **(6)** of the **Damage to Property** Exclusion do not apply to **property damage** that results from the use of elevators.

B. Solely for the purpose of the coverage provided by this **PROPERTY DAMAGE – ELEVATORS** Provision, the **Other Insurance** conditions is amended to add the following paragraph:

This insurance is excess over any of the other insurance, whether primary, excess, contingent or on any other basis that is Property insurance covering property of others damaged from the use of elevators.

18. SUPPLEMENTARY PAYMENTS

The section entitled **SUPPLEMENTARY PAYMENTS – COVERAGES A AND B** is amended as follows:

A. Paragraph **1.b.** is amended to delete the \$250 limit shown for the cost of bail bonds and replace it with a \$5,000. limit; and

B. Paragraph **1.d.** is amended to delete the limit of \$250 shown for daily loss of earnings and replace it with a \$1,000. limit.

19. UNINTENTIONAL FAILURE TO DISCLOSE HAZARDS

If the **Named Insured** unintentionally fails to disclose all existing hazards at the inception date of the **Named Insured's Coverage Part**, the Insurer will not deny coverage under this **Coverage Part** because of such failure.

20. WAIVER OF SUBROGATION - BLANKET

Under **CONDITIONS**, the condition entitled **Transfer Of Rights Of Recovery Against Others To Us** is amended to add the following:

The Insurer waives any right of recovery the Insurer may have against any person or organization because of payments the Insurer makes for injury or damage arising out of:

1. the **Named Insured's** ongoing operations; or

2. **your work** included in the **products-completed operations hazard**.





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However, this waiver applies only when the **Named Insured** has agreed in writing to waive such rights of recovery in a written contract or written agreement, and only if such contract or agreement:

1. is in effect or becomes effective during the term of this **Coverage Part**; and
2. was executed prior to the **bodily injury, property damage** or **personal and advertising injury** giving rise to the **claim**.

All other terms and conditions of the Policy remain unchanged.

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

**ADDITIONAL REMARKS SCHEDULE**Page 1 of 1

AGENCY Alliant Insurance Services, Inc.		NAMED INSURED PKFOD Holdings, LLC 500 Mamaroneck Ave Harrison NY 10528
POLICY NUMBER		
CARRIER	NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,****FORM NUMBER:** 25 **FORM TITLE:** CERTIFICATE OF LIABILITY INSURANCE

PKF Clear Thinking LLC
PKFOD Management Company LLC
PKF O'Connor Davies LLC
PKF O'Connor Davies, LLP

Nassau County is included as Additional Insured with regards to the General Liability as required by written contract subject to the policy terms and conditions.

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It is understood and agreed that this endorsement amends the **COMMERCIAL GENERAL LIABILITY COVERAGE PART** as follows. If any other endorsement attached to this policy amends any provision also amended by this endorsement, then that other endorsement controls with respect to such provision, and the changes made by this endorsement with respect to such provision do not apply.

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**Financial Services - General Liability
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- a. **WHO IS AN INSURED** is amended to include as an **Insured** any person or organization described in paragraphs **A.** through **K.** below whom a **Named Insured** is required to add as an additional insured on this **Coverage Part** under a written contract or written agreement, provided such contract or agreement:

(1) is currently in effect or becomes effective during the term of this **Coverage Part**; and

(2) was executed prior to:

(a) the **bodily injury** or **property damage**; or

(b) the offense that caused the **personal and advertising injury**,
for which such additional insured seeks coverage.

- b. However, subject always to the terms and conditions of this policy, including the limits of insurance, the Insurer will not provide such additional insured with:

(1) a higher limit of insurance than required by such contract or agreement; or

(2) coverage broader than required by such contract or agreement, and in no event broader than that described by the applicable paragraph **A.** through **K.** below.

Any coverage granted by this endorsement shall apply only to the extent permissible by law.

A. Controlling Interest

Any person or organization with a controlling interest in a **Named Insured**, but only with respect to such person or organization's liability for **bodily injury**, **property damage** or **personal and advertising injury** arising out of:

1. such person or organization's financial control of a **Named Insured**; or

2. premises such person or organization owns, maintains or controls while a **Named Insured** leases or occupies such premises;

provided that the coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

B. Co-owner of Insured Premises

A co-owner of a premises co-owned by a **Named Insured** and covered under this insurance but only with respect to such co-owner's liability for **bodily injury**, **property damage** or **personal and advertising injury** as co-owner of such premises.

C. Grantor of Franchise

Any person or organization that has granted a franchise to a **Named Insured**, but only with respect to such person or organization's liability for **bodily injury**, **property damage** or **personal and advertising injury** as grantor of a franchise to the **Named Insured**.

D. Lessor of Equipment

Any person or organization from whom a **Named Insured** leases equipment, but only with respect to liability for **bodily injury**, **property damage** or **personal and advertising injury** caused, in whole or in part, by the **Named Insured's** maintenance, operation or use of such equipment, provided that the **occurrence** giving rise to such **bodily injury**, **property damage** or the offense giving rise to such **personal and advertising injury** takes place prior to the termination of such lease.

E. Lessor of Land

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Any person or organization from whom a **Named Insured** leases land but only with respect to liability for **bodily injury, property damage or personal and advertising injury** arising out of the ownership, maintenance or use of such land, provided that the **occurrence** giving rise to such **bodily injury, property damage** or the offense giving rise to such **personal and advertising injury** takes place prior to the termination of such lease. The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

F. Lessor of Premises

An owner or lessor of premises leased to the **Named Insured**, or such owner or lessor's real estate manager, but only with respect to liability for **bodily injury, property damage or personal and advertising injury** arising out of the ownership, maintenance or use of such part of the premises leased to the **Named Insured**, and provided that the **occurrence** giving rise to such **bodily injury or property damage**, or the offense giving rise to such **personal and advertising injury**, takes place prior to the termination of such lease. The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

G. Mortgagee, Assignee or Receiver

A mortgagee, assignee or receiver of premises but only with respect to such mortgagee, assignee or receiver's liability for **bodily injury, property damage or personal and advertising injury** arising out of the **Named Insured's** ownership, maintenance, or use of a premises by a **Named Insured**.

The coverage granted by this paragraph does not apply to structural alterations, new construction or demolition operations performed by, on behalf of, or for such additional insured.

H. State or Governmental Agency or Subdivision or Political Subdivisions – Permits

A state or governmental agency or subdivision or political subdivision that has issued a permit or authorization but only with respect to such state or governmental agency or subdivision or political subdivision's liability for **bodily injury, property damage or personal and advertising injury** arising out of:

1. the following hazards in connection with premises a **Named Insured** owns, rents, or controls and to which this insurance applies:
 - a. the existence, maintenance, repair, construction, erection, or removal of advertising signs, awnings, canopies, cellar entrances, coal holes, driveways, manholes, marquees, hoistaway openings, sidewalk vaults, street banners, or decorations and similar exposures; or
 - b. the construction, erection, or removal of elevators; or
 - c. the ownership, maintenance or use of any elevators covered by this insurance; or
2. the permitted or authorized operations performed by a **Named Insured** or on a **Named Insured's** behalf.

The coverage granted by this paragraph does not apply to:

- a. **Bodily injury, property damage or personal and advertising injury** arising out of operations performed for the state or governmental agency or subdivision or political subdivision; or
- b. **Bodily injury or property damage** included within the **products-completed operations hazard**.

With respect to this provision's requirement that additional insured status must be requested under a written contract or agreement, the Insurer will treat as a written contract any governmental permit that requires the **Named Insured** to add the governmental entity as an additional insured.

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**Financial Services - General Liability
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1. With respect to a **Named Insured's** participation in a trade show event as an exhibitor, presenter or displayer, any person or organization whom the **Named Insured** is required to include as an additional insured, but only with respect to such person or organization's liability for **bodily injury, property damage or personal and advertising injury** caused by:
 - a. the **Named Insured's** acts or omissions; or
 - b. the acts or omissions of those acting on the **Named Insured's** behalf,in the performance of the **Named Insured's** ongoing operations at the trade show event premises during the trade show event.
2. The coverage granted by this paragraph does not apply to **bodily injury or property damage** included within the **products-completed operations hazard**.

J. Vendor

Any person or organization but only with respect to such person or organization's liability for **bodily injury or property damage** arising out of **your products** which are distributed or sold in the regular course of such person or organization's business, provided that:

1. The coverage granted by this paragraph does not apply to:
 - a. **bodily injury or property damage** for which such person or organization is obligated to pay **damages** by reason of the assumption of liability in a contract or agreement unless such liability exists in the absence of the contract or agreement;
 - b. any express warranty unauthorized by the **Named Insured**;
 - c. any physical or chemical change in any product made intentionally by such person or organization;
 - d. repackaging, except when unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;
 - e. any failure to make any inspections, adjustments, tests or servicing that such person or organization has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products;
 - f. demonstration, installation, servicing or repair operations, except such operations performed at such person or organization's premises in connection with the sale of a product;
 - g. products which, after distribution or sale by the **Named Insured**, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or for such person or organization; or
 - h. **bodily injury or property damage** arising out of the sole negligence of such person or organization for its own acts or omissions or those of its employees or anyone else acting on its behalf. However, this exclusion does not apply to:
 - (1) the exceptions contained in Subparagraphs **d.** or **f.** above; or
 - (2) such inspections, adjustments, tests or servicing as such person or organization has agreed with the **Named Insured** to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products.

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2. This Paragraph **J.** does not apply to any insured person or organization, from whom the **Named Insured** has acquired such products, nor to any ingredient, part or container, entering into, accompanying or containing such products.
3. This Paragraph **J.** also does not apply:
 - a. to any vendor specifically scheduled as an additional insured by endorsement to this **Coverage Part**;
 - b. to any of **your products** for which coverage is excluded by endorsement to this **Coverage Part**; nor
 - c. if **bodily injury** or **property damage** included within the **products-completed operations hazard** is excluded by endorsement to this **Coverage Part**.

K. Other Person Or Organization

Any person or organization who is not an additional insured under Paragraphs **A.** through **J.** above. Such additional insured is an **Insured** solely for **bodily injury**, **property damage** or **personal and advertising injury** for which such additional insured is liable because of the **Named Insured's** acts or omissions.

The coverage granted by this paragraph does not apply to any person or organization:

1. for **bodily injury**, **property damage**, or **personal and advertising injury** arising out of the rendering or failure to render any professional service;
2. for **bodily injury** or **property damage** included within the **products-completed operations hazard**; nor
3. who is specifically scheduled as an additional insured on another endorsement to this **Coverage Part**.

2. ADDITIONAL INSURED - PRIMARY AND NON-CONTRIBUTORY TO ADDITIONAL INSURED'S INSURANCE

- A.** The **Other Insurance** Condition in the **COMMERCIAL GENERAL LIABILITY CONDITIONS** Section is amended to add the following paragraph:

If the **Named Insured** has agreed in writing in a contract or agreement that this insurance is primary and non-contributory relative to an additional insured's own insurance, then this insurance is primary, and the Insurer will not seek contribution from that other insurance. For the purpose of this Provision **2.**, the additional insured's own insurance means insurance on which the additional insured is a named insured.

- B.** With respect to persons or organizations that qualify as additional insureds pursuant to paragraph **1.K.** of this endorsement, the following sentence is added to the paragraph above:

Otherwise, and notwithstanding anything to the contrary elsewhere in this Condition, the insurance provided to such person or organization is excess of any other valid and collectible insurance available to such person or organization.

3. BODILY INJURY – EXPANDED DEFINITION

Under **DEFINITIONS**, the definition of **bodily injury** is deleted and replaced by the following:

Bodily injury means physical injury, sickness or disease sustained by a person, including death, humiliation, shock, mental anguish or mental injury sustained by that person at any time which results as a consequence of the physical injury, sickness or disease.

4. BROAD KNOWLEDGE OF OCCURRENCE/ NOTICE OF OCCURRENCE

Under **CONDITIONS**, the condition entitled **Duties in The Event of Occurrence, Offense, Claim or Suit** is amended to add the following provisions:

A. BROAD KNOWLEDGE OF OCCURRENCE

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The **Named Insured** must give the Insurer or the Insurer's authorized representative notice of an **occurrence**, offense or **claim** only when the **occurrence**, offense or **claim** is known to a natural person **Named Insured**, to a partner, executive officer, manager or member of a **Named Insured**, or to an **employee** designated by any of the above to give such notice.

B. NOTICE OF OCCURRENCE

The **Named Insured's** rights under this **Coverage Part** will not be prejudiced if the **Named Insured** fails to give the Insurer notice of an **occurrence**, offense or **claim** and that failure is solely due to the **Named Insured's** reasonable belief that the **bodily injury** or **property damage** is not covered under this **Coverage Part**. However, the **Named Insured** shall give written notice of such **occurrence**, offense or **claim** to the Insurer as soon as the **Named Insured** is aware that this insurance may apply to such **occurrence**, offense or **claim**.

5. BROAD NAMED INSURED

WHO IS AN INSURED is amended to delete its Paragraph **3.** in its entirety and replace it with the following:

- 3.** Pursuant to the limitations described in Paragraph **4.** below, any organization in which the **First Named Insured** has management control directly or indirectly:

- a.** on the effective date of this **Coverage Part**; or
- b.** by reason of a **Named Insured** creating or acquiring the organization during the **policy period**,

qualifies as a **Named Insured**, provided that there is no other similar liability insurance, whether primary, contributory, excess, contingent or otherwise, which provides coverage to such organization, or which would have provided coverage but for the exhaustion of its limit, and without regard to whether its coverage is broader or narrower than that provided by this insurance.

But this **BROAD NAMED INSURED** provision does not apply to any organization for which coverage is excluded by another endorsement attached to this **Coverage Part**.

For the purpose of this provision, and of this endorsement's **JOINT VENTURES / PARTNERSHIP / LIMITED LIABILITY COMPANIES** provision, management control means owning interests representing more than 50% of the voting, appointment or designation power for the selection of a majority of: the Board of Directors of a corporation; the management committee members of a joint venture; the management board of a limited liability company; the general partners of a limited partnership; or the partnership managers of a general partnership.

- 4.** With respect to organizations which qualify as **Named Insureds** by virtue of Paragraph **3.** above, this insurance does not apply to:
- a.** **bodily injury** or **property damage** that first occurred prior to the date of management control, or that first occurs after management control ceases; nor
 - b.** **personal or advertising injury** caused by an offense that first occurred prior to the date of management control or that first occurs after management control ceases.
- 5.** The insurance provided by this **Coverage Part** applies to **Named Insureds** when trading under their own names or under such other trading names or doing-business-as names (dba) as any **Named Insured** should choose to employ.

6. ESTATES, LEGAL REPRESENTATIVES, AND SPOUSES

The estates, heirs, legal representatives and **spouses** of any natural person **Insured** shall also be insured under this policy; provided, however, coverage is afforded to such estates, heirs, legal representatives, and **spouses** only for **claims** arising solely out of their capacity or status as such and, in the case of a **spouse**, where such **claim** seeks **damages** from marital community property, jointly held property or property transferred from such natural person **Insured** to such **spouse**. No coverage is provided for any act, error or omission of an estate, heir, legal

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representative, or **spouse** outside the scope of such person's capacity or status as such, provided however that the **spouse** of a natural person **Named Insured** and the **spouses** of members or partners of joint venture or partnership **Named Insureds** are **Insureds** with respect to such **spouses'** acts, errors or omissions in the conduct of the **Named Insured's** business.

7. EXPECTED OR INTENDED INJURY – EXCEPTION FOR REASONABLE FORCE

Under **COVERAGES, Coverage A – Bodily Injury And Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Expected or Intended Injury** and replace it with the following:

This insurance does not apply to:

Expected or Intended Injury

Bodily injury or **property damage** expected or intended from the standpoint of the **Insured**. This exclusion does not apply to **bodily injury** or **property damage** resulting from the use of reasonable force to protect persons or property.

8. IN REM ACTIONS

A quasi in rem action against any vessel owned or operated by or for the **Named Insured**, or chartered by or for the **Named Insured**, will be treated in the same manner as though the action were in personam against the **Named Insured**.

9. INCIDENTAL HEALTH CARE MALPRACTICE COVERAGE

Solely with respect to **bodily injury** that arises out of a **health care incident**:

A. Under **COVERAGES, Coverage A – Bodily Injury And Property Damage Liability**, the **Insuring Agreement** is amended to replace Paragraphs **1.b.(1)** and **1.b.(2)** with the following:

b. This insurance applies to **bodily injury** provided that the professional health care services are incidental to the **Named Insured's** primary business purpose, and only if:

(1) such **bodily injury** is caused by an **occurrence** that takes place in the **coverage territory**.

(2) the **bodily injury** first occurs during the **policy period**. All **bodily injury** arising from an **occurrence** will be deemed to have occurred at the time of the first act, error, or omission that is part of the **occurrence**; and

B. Under **COVERAGES, Coverage A – Bodily Injury And Property Damage Liability**, the paragraph entitled **Exclusions** is amended to:

i. add the following to the **Employers Liability** exclusion:

This exclusion applies only if the **bodily injury** arising from a **health care incident** is covered by other liability insurance available to the **Insured** (or which would have been available but for exhaustion of its limits).

ii. delete the exclusion entitled **Contractual Liability** and replace it with the following:

This insurance does not apply to:

Contractual Liability

the **Insured's** actual or alleged liability under any oral or written contract or agreement, including but not limited to express warranties or guarantees.

iii. add the following additional exclusions.

This insurance does not apply to:



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any actual or alleged discrimination, humiliation or harassment, that includes but shall not be limited to **claims** based on an individual's race, creed, color, age, gender, national origin, religion, disability, marital status or sexual orientation.

Dishonesty or Crime

Any actual or alleged dishonest, criminal or malicious act, error or omission.

Medicare/Medicaid Fraud

any actual or alleged violation of law with respect to Medicare, Medicaid, Tricare or any similar federal, state or local governmental program.

Services Excluded by Endorsement

Any **health care incident** for which coverage is excluded by endorsement.

C. DEFINITIONS is amended to:**i.** add the following definitions:

Health care incident means an act, error or omission by the **Named Insured's employees** or **volunteer workers** in the rendering of:

- a. professional health care services** on behalf of the **Named Insured** or
- b. Good Samaritan services** rendered in an emergency and for which no payment is demanded or received.

Professional health care services means any health care services or the related furnishing of food, beverages, medical supplies or appliances by the following providers in their capacity as such but solely to the extent they are duly licensed as required:

- a.** Physician;
- b.** Nurse;
- c.** Nurse practitioner;
- d.** Emergency medical technician;
- e.** Paramedic;
- f.** Dentist;
- g.** Physical therapist;
- h.** Psychologist;
- i.** Speech therapist;
- j.** Other allied health professional; or

Professional health care services does not include any services rendered in connection with human clinical trials or product testing.

ii. delete the definition of **occurrence** and replace it with the following:

Occurrence means a **health care incident**. All acts, errors or omissions that are logically connected by any common fact, circumstance, situation, transaction, event, advice or decision will be considered to constitute a single **occurrence**;

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iii. amend the definition of **Insured** to:

a. add the following:

- a **Named Insured's employees** are **Insureds** with respect to:

(1) **bodily injury** to a co-**employee** while in the course of the co-**employee's** employment by the **Named Insured** or while performing duties related to the conduct of the **Named Insured's** business; and

(2) **bodily injury** to a **volunteer worker** while performing duties related to the conduct of the **Named Insured's** business;

when such **bodily injury** arises out of a **health care incident**.

- the **Named Insured's volunteer workers** are **Insureds** with respect to:

(1) **bodily injury** to a co-**volunteer worker** while performing duties related to the conduct of the **Named Insured's** business; and

(2) **bodily injury** to an **employee** while in the course of the **employee's** employment by the **Named Insured** or while performing duties related to the conduct of the **Named Insured's** business;

when such **bodily injury** arises out of a **health care incident**.

b. delete Subparagraphs (a), (b), (c) and (d) of Paragraph 2.a.(1) of **WHO IS AN INSURED**.

c. add the following:

Insured does not include any physician while acting in his or her capacity as such.

D. The **Other Insurance** condition is amended to delete Paragraph b.(1) in its entirety and replace it with the following:

Other Insurance

b. Excess Insurance

(1) To the extent this insurance applies, it is excess over any other valid and collectible insurance, self-insurance or risk transfer instrument, whether primary, excess, contingent or on any other basis, except for insurance purchased specifically by the **Named Insured** to be excess of this coverage.

10. JOINT VENTURES / PARTNERSHIP / LIMITED LIABILITY COMPANIES

WHO IS AN INSURED is amended to delete its last paragraph and replace it with the following:

No person or organization is an **Insured** with respect to the conduct of any current or past partnership, joint venture or limited liability company in which a **Named Insured's** interest does/did not rise to the level of management control, except that if the **Named Insured** was a joint venturer, partner, or member of such an entity, and such entity terminated prior to or during the **policy period**, then such **Named Insured** is an **Insured** with respect to its interest in such joint venture, partnership or limited liability company but only to the extent that:

- a. any offense giving rise to **personal and advertising injury** occurred prior to such termination date, and the **personal and advertising injury** arising out of such offense first occurred after such termination date;
- b. the **bodily injury** or **property damage** first occurred after such termination date; and
- c. there is no other valid and collectible insurance purchased specifically to insure the partnership, joint venture or limited liability company.



**Financial Services - General Liability
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- A.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete the first paragraph immediately following subparagraph **(6)** of the **Damage to Property** exclusion and replace it with the following:

Paragraphs **(1)**, **(3)** and **(4)** of this exclusion do not apply to **property damage** (other than damage by fire) to premises rented to the **Named Insured** or temporarily occupied by the **Named Insured** with the permission of the owner, nor to the contents of premises rented to the **Named Insured** for a period of 7 or fewer consecutive days. A separate limit of insurance applies to Damage To Premises Rented To You as described in **LIMITS OF INSURANCE**.

- B.** Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete its last paragraph and replaced it with the following:

Exclusions **c.** through **n.** do not apply to damage by fire to premises while rented to a **Named Insured** or temporarily occupied by a **Named Insured** with permission of the owner, nor to damage to the contents of premises rented to a **Named Insured** for a period of 7 or fewer consecutive days.

A separate limit of insurance applies to this coverage as described in the **LIMITS OF INSURANCE** Section.

- C.** **LIMITS OF INSURANCE** is amended to delete Paragraph **6.** (the Damage To Premises Rented To You Limit) and replace it with the following:

- 6.** Subject to Paragraph **5.** above, (the Each Occurrence Limit), the Damage To Premises Rented To You Limit is the most the Insurer will pay under **COVERAGE A** for **damages** because of **property damage** to:

- a.** any one premises while rented to a **Named Insured** or temporarily occupied by a **Named Insured** with the permission of the owner; and
- b.** contents of such premises if the premises is rented to the **Named Insured** for a period of 7 or fewer consecutive days.

The Damage To Premises Rented To You Limit is \$1,000,000. unless a higher Damage to Premises Rented to You Limit is shown in the Declarations.

- D.** The **Other Insurance** Condition is amended to delete Paragraph **b.(1)(a)(ii)**, and replace it with the following:

- (ii)** That is property insurance for premises rented to a **Named Insured**, for premises temporarily occupied by the **Named Insured** with the permission of the owner; or for personal property of others in the **Named Insured's** care, custody or control;

- E.** This Provision **11.** does not apply if liability for damage to premises rented to a **Named Insured** is excluded by another endorsement attached to this **Coverage Part**.

12. MEDICAL PAYMENTS

- A.** **LIMITS OF INSURANCE** is amended to delete Paragraph **7.** (the Medical Expense Limit) and replace it with the following:

- 7.** Subject to Paragraph **5.** above (the Each Occurrence Limit), the Medical Expense Limit is the most the Insurer will pay under **Coverage C – Medical Payments** for all medical expenses because of **bodily injury** sustained by any one person. The Medical Expense Limit is the greater of:

(1) \$15,000 unless a different amount is shown here: ; or

(2) the amount shown in the Declarations for Medical Expense Limit.

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B. Under **COVERAGES**, the **Insuring Agreement** of **Coverage C – Medical Payments** is amended to replace Paragraph **1.a.(3)(b)** with the following:

- (b) The expenses are incurred and reported to the Insurer within three years of the date of the accident; and

13. NON-OWNED AIRCRAFT

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended as follows:

The exclusion entitled **Aircraft, Auto or Watercraft** is amended to add the following:

This exclusion does not apply to an aircraft not owned by any **Named Insured**, provided that:

1. the pilot in command holds a currently effective certificate issued by the duly constituted authority of the United States of America or Canada, designating that person as a commercial or airline transport pilot;
2. the aircraft is rented with a trained, paid crew to the **Named Insured**; and
3. the aircraft is not being used to carry persons or property for a charge.

14. NON-OWNED WATERCRAFT

Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended to delete subparagraph (2) of the exclusion entitled **Aircraft, Auto or Watercraft**, and replace it with the following.

This exclusion does not apply to:

- (2) a watercraft that is not owned by any **Named Insured**, provided the watercraft is:
- (a) less than 75 feet long; and
 - (b) not being used to carry persons or property for a charge.

15. PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION

A. Under **DEFINITIONS**, the definition of **personal and advertising injury** is amended to add the following tort:

- Discrimination or humiliation based solely on either disparate impact or vicarious liability that results in injury to the feelings or reputation of a natural person.

B. Under **COVERAGES, Coverage B – Personal and Advertising Injury Liability**, the paragraph entitled **Exclusions** is amended to:

1. delete the Exclusion entitled **Knowing Violation Of Rights Of Another** and replace it with the following:

This insurance does not apply to:

Knowing Violation of Rights of Another

Personal and advertising injury caused by or at the direction of the **Insured** with the knowledge that the act would violate the rights of another and would inflict **personal and advertising injury**. This exclusion shall not apply to discrimination or humiliation that results in injury to the feelings or reputation of a natural person, but only if such discrimination or humiliation:

- (a) is based solely on disparate impact or vicarious liability; and
- (b) is not done intentionally by or at the direction of the **Named Insured**; or any **executive officer**, director, stockholder, partner, member or manager (if the **Named Insured** is a limited liability company) of the **Named Insured**.



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This insurance does not apply to:

Employment Related Discrimination

Discrimination or humiliation directly or indirectly related to the employment, prospective employment, past employment or termination of employment of any person by any **Insured**.

Premises Related Discrimination

discrimination or humiliation arising out of the sale, rental, lease or sub-lease or prospective sale, rental, lease or sub-lease of any room, dwelling or premises by or at the direction of any **Insured**.

Notwithstanding the above, there is no coverage for fines or penalties levied or imposed by a governmental entity because of discrimination.

The coverage provided by this **PERSONAL AND ADVERTISING INJURY –DISCRIMINATION OR HUMILIATION** Provision does not apply to any person or organization whose status as an **Insured** derives solely from

- Provision **1. ADDITIONAL INSUREDS** of this endorsement; or
- attachment of an additional insured endorsement to this **Coverage Part**.

16. PERSONAL AND ADVERTISING INJURY - LIMITED CONTRACTUAL LIABILITY

- A. Under COVERAGES, Coverage B –Personal and Advertising Injury Liability**, the paragraph entitled **Exclusions** is amended to delete the exclusion entitled **Contractual Liability** and replace it with the following:

This insurance does not apply to:

Contractual Liability

Personal and advertising injury for which the **Insured** has assumed liability in a contract or agreement.

This exclusion does not apply to liability for **damages**:

- (1) that the **Insured** would have in the absence of the contract or agreement; or
- (2) assumed in a contract or agreement that is an **insured contract** provided the offense that caused such **personal or advertising injury** first occurred subsequent to the execution of such **insured contract**. Solely for the purpose of liability assumed in an **insured contract**, reasonable attorney fees and necessary litigation expenses incurred by or for a party other than an **Insured** are deemed to be **damages** because of **personal and advertising injury** provided:
 - (a) liability to such party for, or for the cost of, that party's defense has also been assumed in such **insured contract**; and
 - (b) such attorney fees and litigation expenses are for defense of such party against a civil or alternative dispute resolution proceeding in which covered **damages** are alleged.

- B. Solely for the purpose of the coverage provided by this paragraph, DEFINITIONS is amended to delete the definition of insured contract in its entirety, and replace it with the following:**

Insured contract means that part of a written contract or written agreement pertaining to the **Named Insured's** business under which the **Named Insured** assumes the tort liability of another party to pay for **personal or advertising injury** arising out of the offense of false arrest, detention or imprisonment. Tort liability means a liability that would be imposed by law in the absence of any contract or agreement.

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C. Solely for the purpose of the coverage provided by this paragraph, the following changes are made to the Section entitled **SUPPLEMENTARY PAYMENTS – COVERAGES A AND B**:

1. Paragraph **2.d.** is replaced by the following:

d. The allegations in the **suit** and the information the Insurer knows about the offense alleged in such **suit** are such that no conflict appears to exist between the interests of the **Insured** and the interests of the indemnitee;

2. The first unnumbered paragraph beneath Paragraph **2.f.(2)(b)** is deleted and replaced by the following:

So long as the above conditions are met, attorneys fees incurred by the Insurer in the defense of that indemnitee, necessary litigation expenses incurred by the Insurer, and necessary litigation expenses incurred by the indemnitee at the Insurer's request will be paid as **defense costs**. Notwithstanding the provisions of Paragraph **e.(2)** of the Contractual Liability exclusion (as amended by this Endorsement), such payments will not be deemed to be **damages** for **personal and advertising injury** and will not reduce the limits of insurance.

D. This **PERSONAL AND ADVERTISING INJURY - LIMITED CONTRACTUAL LIABILITY** Provision does not apply if **Coverage B –Personal and Advertising Injury Liability** is excluded by another endorsement attached to this **Coverage Part**.

17. PROPERTY DAMAGE – ELEVATORS

A. Under **COVERAGES, Coverage A – Bodily Injury and Property Damage Liability**, the paragraph entitled **Exclusions** is amended such that the **Damage to Your Product** Exclusion and subparagraphs **(3), (4)** and **(6)** of the **Damage to Property** Exclusion do not apply to **property damage** that results from the use of elevators.

B. Solely for the purpose of the coverage provided by this **PROPERTY DAMAGE – ELEVATORS** Provision, the **Other Insurance** conditions is amended to add the following paragraph:

This insurance is excess over any of the other insurance, whether primary, excess, contingent or on any other basis that is Property insurance covering property of others damaged from the use of elevators.

18. SUPPLEMENTARY PAYMENTS

The section entitled **SUPPLEMENTARY PAYMENTS – COVERAGES A AND B** is amended as follows:

A. Paragraph **1.b.** is amended to delete the \$250 limit shown for the cost of bail bonds and replace it with a \$5,000. limit; and

B. Paragraph **1.d.** is amended to delete the limit of \$250 shown for daily loss of earnings and replace it with a \$1,000. limit.

19. UNINTENTIONAL FAILURE TO DISCLOSE HAZARDS

If the **Named Insured** unintentionally fails to disclose all existing hazards at the inception date of the **Named Insured's Coverage Part**, the Insurer will not deny coverage under this **Coverage Part** because of such failure.

20. WAIVER OF SUBROGATION - BLANKET

Under **CONDITIONS**, the condition entitled **Transfer Of Rights Of Recovery Against Others To Us** is amended to add the following:

The Insurer waives any right of recovery the Insurer may have against any person or organization because of payments the Insurer makes for injury or damage arising out of:

1. the **Named Insured's** ongoing operations; or

2. **your work** included in the **products-completed operations hazard**.





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However, this waiver applies only when the **Named Insured** has agreed in writing to waive such rights of recovery in a written contract or written agreement, and only if such contract or agreement:

1. is in effect or becomes effective during the term of this **Coverage Part**; and
2. was executed prior to the **bodily injury, property damage** or **personal and advertising injury** giving rise to the **claim**.

All other terms and conditions of the Policy remain unchanged.

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

BRUCE BLAKEMAN
COUNTY EXECUTIVE



ANDREW PERSICH
BUDGET DIRECTOR

OFFICE OF MANAGEMENT AND BUDGET
1 West Street
Mineola, NY 11501

TO: Robert Cleary
Chief Procurement Officer

FROM: Steve Conkling 
Debt Manager
Office of Management & Budget

DATE: March 30, 2026

SUBJECT: PKF O'Connor Davies, LLP
665 Fifth Avenue New York, NY 10022

Please be advised this memo is in response to your request for a "delay memo" to explain the retroactivity of the above-mentioned contract amendment. The previous contract with PKF expired on December 31, 2025. The Office of the Treasurer had started an RFP process, but it was determined that the process would not be completed in the time required. It is critical that the Sewer and Storm Water Finance Authority 2025 audited financial statements be completed as soon as possible, as they are required for the County's 2025 ACFR. Once the Authority's financial statements are completed, we will start a new RFP process.

Steve Conkling
Debt Manager
Office of Management & Budget