



Contract Details

SERVICES: Financial consulting services

NIFS ID #: CQAT16000011NIFS Entry Date: March 15, 2016Term: June 8, 2015-Completion

New <input checked="" type="checkbox"/> Renewal <input type="checkbox"/>
Amendment <input type="checkbox"/>
Time Extension <input type="checkbox"/>
Addl. Funds <input type="checkbox"/>
Blanket Resolution <input type="checkbox"/>
RES#

1) Mandated Program:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
2) Comptroller Approval Form Attached:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
3) CSEA Agmt. § 32 Compliance Attached:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4) Vendor Ownership & Mgmt. Disclosure Attached:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
5) Insurance Required	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

Agency Information

Vendor	
Name BDO USA, LLP	Vendor ID# 135381590
Address 100 Park Avenue New York, NY 10017	Contact Person David Berliner
	Phone (212) 885-8000

County Department
Department Contact Patrick Gallagher or Jaclyn Delle 1-3034
Address 1 West St. Mineola, New York 11501
Phone (516) 571-3010

Routing Slip

DATE Rec'd	DEPARTMENT	Internal Verification	DATE App'd & Fw'd	SIGNATURE	Leg. Approval Required
	Department	NIFS Entry (Dept) <input type="checkbox"/> NIFS Appvl (Dept. Head) <input type="checkbox"/>		<i>[Signature]</i>	
	OMB	NIFS Approval <input type="checkbox"/>	3/22/16	<i>[Signature]</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> Not required if blanket resolution
3/28/16	County Attorney	CA RE&I Verification <input checked="" type="checkbox"/>	3/28/16	<i>[Signature]</i>	
3/28/16	County Attorney	CA Approval as to form <input checked="" type="checkbox"/>	3/28/16	<i>[Signature]</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	LEG Legislative Affairs	Fw'd Original K to CA <input type="checkbox"/>			
	Rules <input type="checkbox"/> / Leg. <input type="checkbox"/>	<input type="checkbox"/>			
	County Attorney	NIFS Approval <input type="checkbox"/>			
	County Comptroller	NIFS Approval <input type="checkbox"/>			
4/18/16	County Executive	Notarization <input type="checkbox"/> Filed with Clerk of the Leg. <input type="checkbox"/>	4/18/16	<i>[Signature]</i>	



Contract Summary

Description: New contract to provide financial consulting services.
Purpose: This is a new contract to provide the County financial consulting services regarding the Twin Rinks at Eisenhower, LLC Chapter 11 bankruptcy proceeding filed on June 8, 2015. The contract term commenced on the filing date (June 8, 2015) and terminates at the conclusion of the bankruptcy proceeding, but in no event longer than one year after the commencement date.
Method of Procurement: The department conducted a streamlined procurement process. At list five firms were contacted: Pricewaterhouse Coopers, Deloitte, Ernst & Young, KPMG, and BDO. Pricewaterhouse Coopers did not respond. BDO was selected from the bidders because of their availability, pricing, and expertise in the subject matter.
Procurement History: New contract, see method of procurement above.
Description of General Provisions: As described above.
Impact on Funding / Price Analysis: \$24,900.00
Change in Contract from Prior Procurement: N/A
Recommendation: Approve as submitted.

Advisement Information

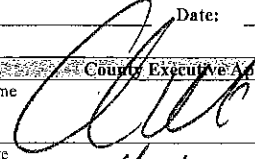
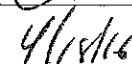
BUDGET CODES	
Fund:	GEN
Control:	AT
Resp:	1100
Object:	DE500
Transaction:	

FUNDING SOURCE	AMOUNT
Revenue Contract <input type="checkbox"/>	XXXXXXXX
County	\$24,900.00
Federal	\$
State	\$
Capital	\$
Other	\$
TOTAL	\$24,900.00

LINE	INDEX/OBJECT CODE	AMOUNT
1	ATGEN1100/DE500	\$24,900.00
2		\$
3		\$
4		\$
5		\$
6		\$
TOTAL		\$24,900.00

RENEWAL	
% Increase	
% Decrease	

Document Prepared By: _____ Date: _____

NIFS Certification	Comptroller Certification	County Executive Approval
I certify that this document was accepted into NIFS.	I certify that an unencumbered balance sufficient to cover this contract is present in the appropriation to be charged.	Name 
Name	Name	Date 
Date	Date	(For Office Use Only)
		E #:

BALANCE (Y,M,Q,A) : Y
 FISCAL MO/YEAR : 03 2016 MAR 2016
 INDEX :
 ORGANIZATION : AT COUNTY ATTORNEY
 CHARAC / OBJECT : X
 FDTP FUND SFND :
 PROJECT PROJ DTL :
 GRANT GRANT DTL :
 UCODE/ORD#/DRC :

S	OBJECT DESCRIPTION	ORIG BUDGT	CUR BUDGET	CUR OBLIG	CUR BALANCE
BB	EQUIPMENT	15,000	15,000		15,000
DD	GENERAL EX	627,000	627,000	144,355	482,645
DE	CONTRACTUA	5,350,000	5,350,000	-1,520,956	6,870,956
	EXP TOTAL	13,903,211	13,903,211	288,078	13,615,133
	REV - EXP	4,467,447	4,467,447	31,175	-4,436,272

F1-HELP F2-SELECT
 F7-PRIOR PG F8-NEXT PG F9-LINK
 GO12 - NEXT PAGE DISPLAYED

F4-PRIOR F5-NEXT

LINK TO:

VENDOR SUMMARY

3:46 PM

ACTIVE

FISCAL MO/YEAR : 03 2016

VENDOR NUMBER : 135381590 01 BDO USA LLP

VENDOR ALPHA : BDO USA LLP

S	VENDOR SUMMARY	MAR 2016	ANNUAL BALANCE	ALL YEARS BALANCE
	ENCUMBRANCES	.00	.00	.00
	RETAINAGES	.00	.00	.00
	ACCRUALS	.00	.00	.00
	PAYMENTS	.00	.00	.00
	CASH RECEIPTS	.00	.00	71,032.00
	ACCT REC VABLE	.00	.00	.00
	1099 TOTALS			.00
	B/U WITHHOLDING			
	B/U WITH PAID			
	TX LIEN W/HELD	.00	.00	.00
	TAX LIENS PAID	.00	.00	.00
	ST BCKUP W/HOLD	.00	.00	.00
	ST BU W/H PAID	.00	.00	.00
F1-HELP	F2-SELECT	F9-LINK	F4-PRIOR	F5-NEXT

GO14 - RECORD FOUND

LINK TO:

ACTIVE

FISCAL MO/YEAR : 13 2015

VENDOR NUMBER : 135381590 01 BDO USA LLP

VENDOR ALPHA : BDO USA LLP

S	VENDOR SUMMARY	ADADJ2015	ANNUAL BALANCE	ALL YEARS BALANCE
	ENCUMBRANCES	.00	.00	.00
	RETAINAGES	.00	.00	.00
	ACCRUALS	.00	.00	.00
	PAYMENTS	.00	.00	.00
	CASH RECEIPTS	.00	.00	71,032.00
	ACCT RECVABLE	.00	.00	.00
	1099 TOTALS			.00
	B/U WITHHOLDING			
	B/U WITH PAID			
	TX LIEN W/HELD	.00	.00	.00
	TAX LIENS PAID	.00	.00	.00
	ST BCKUP W/HOLD	.00	.00	.00
	ST BU W/H PAID	.00	.00	.00

F1-HELP F2-SELECT

F9-LINK

F4-PRIOR

F5-NEXT

GO14 - RECORD FOUND

George Maragos
Comptroller



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

COMPTROLLER APPROVAL FORM FOR PERSONAL, PROFESSIONAL OR HUMAN SERVICES CONTRACTS

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

CONTRACTOR NAME: BDO USA, LLP (CQAT16000011)

CONTRACTOR ADDRESS: 100 Park Avenue, New York, NY 10017

FEDERAL TAX ID #: 135381590

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

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

II. ☐ The contractor was selected pursuant to a Request for Proposals.

The Contract was entered into after a written request for proposals was issued on _____ [date]. Potential proposers were made aware of the availability of the RFP by advertisement in _____ [newspaper], posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on _____ [date]. _____ [state #] proposals were received and evaluated. The evaluation committee consisted of: _____

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

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

The contract was originally executed by Nassau County on _____ [date]. This is a renewal or extension pursuant to the contract, or an amendment within the scope of the contract or RFP (copies of the relevant pages are attached). The original contract was entered into after _____

[describe procurement method, i.e., RFP, three proposals evaluated, etc.] Attach a copy of the most recent evaluation of the contractor's performance for any contract to be renewed or extended. If the contractor has not received a satisfactory evaluation, the department must explain why the contractor should nevertheless be permitted to continue to contract with the county.

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

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

X B. The department conducted a streamlined procurement process. At list five firms were contacted: Pricewaterhouse Coopers, Deloitte, Ernst & Young, KPMG, and BDO. Pricewaterhouse Coopers did not respond. BDO was selected from the bidders because of their availability, pricing, and expertise in the subject matter.

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

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

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

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

☐ D. Pursuant to General Municipal Law²Section 119-o, the department is purchasing the services

required through an inter-municipal agreement.

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

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

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

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

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

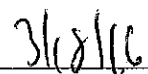
IX. ☐ Department MWBE responsibilities. To ensure compliance with MWBE requirements as outlined in Exhibit "EE", Department will require vendor to submit list of sub-contractor requirements prior to submission of the first claim voucher, for services under this contract being submitted to the Comptroller.

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

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



Department Head Signature



Date

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

Compt. form Pers./Prof. Services Contracts: Rev. 03/16

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered and the 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.

****Please note that the answers to questions #1 through #12 pertain to David E. Berliner individually and not BDO USA, LLP or its other partners and former employees. If required, additional information can be made available upon specific request.**

1. Principal Name David E. Berliner
Date of birth [REDACTED]
Home address [REDACTED]
City/state/zip [REDACTED]
Business address 100 Park Avenue
City/state/zip New York, NY 10017
Telephone 212-885-8347
Other present address(s) N/A
City/state/zip N/A
Telephone N/A

List of other addresses and telephone numbers attached

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

Equity Partner 07 / 01 / 02

President / / Treasurer / /

Chairman of Board / / Shareholder / /

Chief Exec. Officer / / Secretary / /

Chief Financial Officer / /

Vice President / / / /

(Other) Senior Manager 06/01/97

3. Do you have an equity interest in the business submitting the questionnaire?
NO YES X If Yes, provide details. **I am one of over 325 equity partners in BDO USA, LLP.**
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? NO YES X If Yes, provide details. **As an equity partner, I own partner shares in BDO USA, LLP.**
5. Within the past 3 years, have you been a principal owner or officer of any business or not-for-profit organization other than the one submitting the questionnaire? NO X YES ; 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? NO ☒ YES ____ 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? NO ☒ YES ____ If Yes, provide details for each such instance.
 - b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause? NO ☒ YES ____ If Yes, provide details for each such instance.
 - 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? NO ☒ YES ____ If Yes, provide details for each such instance.
 - 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? NO ☒ YES ____ If Yes, provide details for each such instance.
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? If 'Yes', provide details for each such instance. (Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.)
- a) Is there any felony charge pending against you? NO ☒ YES ____ If Yes, provide details for each such charge.
 - b) Is there any misdemeanor charge pending against you? NO ☒ YES ____ If Yes, provide details for each such charge.
 - c) Is there any administrative charge pending against you? NO ☒ YES ____ If Yes, provide details for each such charge.
 - 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? NO ☒ YES ____ If Yes, provide details for each such conviction.
 - e) In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor? NO ☒ YES ____ If Yes, provide details for each such conviction.

f) In the past 5 years, have you been found in violation of any administrative or statutory charges?
NO ☒ YES ____ If Yes, provide details for each such occurrence.

9. 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? NO ☒ YES ____ If Yes, provide details for each such investigation.
10. 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? NO ☒ YES ____ If Yes; provide details for each such investigation.
11. 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? NO ☒ YES ____ If Yes; provide details for each such instance.
12. 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? NO ☒ YES ____ If Yes, provide details for each such year.

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/PROPOSAL OR FUTURE BIDS/PROPOSALS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

I, David E. Berliner, being duly sworn, state that I have read and understand all the items contained in the foregoing pages of this questionnaire and the following pages of attachments; 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 questionnaire and before the execution of the contract; 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 questionnaire as additional inducement to enter into a contract with the submitting business entity.

Sworn to before me this 25th day of September 2015

Sabine Ahel
Notary Public

SABINE AHEL Notary Public, State of New York Registration #01AH6170553 Qualified In Queens County Commission Expires July 9, <u>2019</u>
--

BDO Consulting, a division of BDO USA, LLP

Name of submitting business

David E. Berliner
Print name

[Signature]
Signature

[Signature]
Title

9/25/15
Date

Business History Form

In addition to the submission of bids/proposals, as applicable, each bidder/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 bid/proposal.

****Please note that the answers to questions #12, #13, #14, #15, and #16 pertain to David E. Berliner individually and not BDO USA, LLP or its other partners and former employees. If required, additional information can be made available upon specific request.**

Date: July 28, 2015 _____

1) Bidder's/Proposer's Legal Name: **David E. Berliner, a Partner and shareholder of BDO Consulting, a division of BDO USA, LLP** _____

2) Address of Place of Business: **100 Park Avenue, New York, NY 10017** _____

List all other business addresses used within last five years: **135 West 50th Street, New York, NY 10020** _____

3) Mailing Address (if different): _____ **Same as above** _____

Phone: **212-885-8000** _____

Does the business own or rent its facilities? **Rent** _____

4) Dun and Bradstreet number: **80-214-6147** _____

5) Federal I.D. Number: **13-5381590** _____

6) The bidder/proposer is a (check one): Sole Proprietorship ____ Partnership **X** Corporation ____
Other (Describe) _____

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

Yes **X** No ____ If Yes, please provide details: **BDO Consulting shares office space, staff and other overhead expenses with that of its parent, BDO USA, LLP.**

8) Does this business control one or more other businesses? Yes ____ No **X** If Yes, please provide details: **N/A** _____

9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business? Yes **X** No ____ If Yes, provide details: **BDO Consulting is a division of BDO USA, LLP**

10) Has the bidder/proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated? Yes ____ No **X** If Yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract). **N/A** _____

11) Has the bidder/proposer, during the past seven years, been declared bankrupt? Yes ___ No X ___
If Yes, state date, court jurisdiction, amount of liabilities and amount of assets N/A

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

13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business. Yes ___ No X ___ If Yes, provide details for each such investigation. N/A

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? No X ___ Yes ___ If Yes, provide details for each such charge. N/A

b) Any misdemeanor charge pending? No X ___ Yes ___ If Yes, provide details for each such charge. N/A

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? No X ___ Yes ___ If Yes, provide details for each such conviction N/A

d) In the past 5 years, been convicted, after trial or by plea, of a misdemeanor? No X ___ Yes ___ If Yes, provide details for each such conviction. N/A

e) In the past 5 years, been found in violation of any administrative, statutory, or regulatory provisions? No X Yes If Yes, provide details for each such occurrence. N/A

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? No X Yes ; If Yes, provide details for each such instance. N/A

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? No X Yes 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. N/A

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:

(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 as collection agent on behalf of Nassau County.

(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 as collection agent on behalf of Nassau County.

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

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.

N/A

** Please see addendum
to Question 17 on next page.*

BHF (02/2016)

occurrence. _____

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? No ____ Yes ____; If Yes, provide details for each such instance. _____

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? No ____ Yes ____; 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. _____

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 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. BDO undertook a detailed search to determine, and to disclose, whether it had any conflicts with the County. To do this, BDO searched its internal database, sent out e-mails to all of its professionals and investigated all responses. If any potential conflict of interest were to arise, BDO will promptly notify the County.

Attachments to Business History Form

Please provide any other information which would be appropriate and helpful in determining the bidder's/proposer's capacity and reliability to perform these services.

- A. Include a resume or detailed description of the bidder's/proposer's professional qualifications, demonstrating extensive experience in your profession. Any prior similar experiences, and the results of these experiences, must be identified. **Please see attached CV.**

Should the bidder/proposer be other than an individual, the bid/proposal should include:

- i) Date of formation;
- ii) Name, addresses, and position of all persons having a financial interest in the company, including shareholders, members, general or limited partner;
- iii) Name, address and position of all officers and directors of the company;
- iv) State of incorporation (if applicable);
- v) The number of employees in the firm;
- vi) Annual revenue of firm;
- vii) Summary of relevant accomplishments
- viii) Copies of all state and local licenses and permits.

- B. Indicate number of years in business. **100+**

- C. Provide any other information which would be appropriate and helpful in determining the bidder's/proposer's capacity and reliability to perform these services. **Further information is available upon request.**

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

Company _____ Steven D. Sass, LLC _____

Contact Person _____ Steven D. Sass _____

Address _____ P.O. Box 45 _____

City/State _____ Clarksville, MD. 21029 _____

Telephone _____ (410) 531-2341 _____

Fax # _____ (410) 630-7233 _____

E-Mail Address _____ stevensassllc@gmail.com _____

Company _____ Halerin Battaglia Benzija LLP _____

Contact Person _____ Alan Halperin _____

Address _____ 40 Wall St _____

City/State _____ New York, NY 10005 _____

Telephone _____ (212) 765-9100 _____

Fax # _____

E-Mail Address _____ ahalperin@halperinlaw.net _____

Company _____ Culhane Meadows PLLC _____

Contact Person: _____ Robert W. Dremluk, Esq. _____

Address _____ 90 Park Avenue _____

City/State _____ New York, NY 10016 _____

Telephone _____ 516-883-2759 _____

Fax # _____

E-Mail Address _____ rdremluk@culhanemeadows.com _____

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/PROPOSAL OR FUTURE BIDS/PROPOSALS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

I, David E. Berliner, being duly sworn, state that I have read and understand all the items contained in the foregoing pages of this questionnaire and the following pages of attachments; 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 questionnaire and before the execution of the contract; 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 questionnaire as additional inducement to enter into a contract with the submitting business entity.

Sworn to before me this 25th day of September 2015

Sabine Ahel

Notary Public

SABINE AHEL
Notary Public, State of New York
Registration #01AH6170553
Qualified in Queens County
Commission Expires July 9, 2019

Name of submitting business: BDO Consulting, a division of BDO USA, LLP

By:

David E. Berliner

Print name

[Signature]

Signature

Partner

Title

9, 25, 15

Date

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA
CURRICULUM VITAE

Professional Experience

BDO Consulting, a division of BDO USA, LLP - New York, New York (since 1997)

***Partner – Business Restructuring Services* (2002 – Present)**

***Senior Manager – Business Restructuring Services* (June 1997 – 2001)**

- Partner responsible for Business Restructuring services in New York.
- Member of BDO's Retail and Consumer Product industry practice group.
- Prepare and deliver proposals for new business opportunities for matters involving bankruptcy, restructuring, insolvency and bankruptcy or insolvency related litigation engagements.
- Provide and supervise BDO professionals in providing business restructuring services for unsecured creditors, secured lenders or debtors in various complex bankruptcy and restructuring cases or out-of-court workouts involving primarily the retail, manufacturing, media, mortgage banking, distribution and service industries.
- Provide expert testimony at depositions and in Bankruptcy Court, prepare and review expert reports, affidavits, motions, complaints, and deposition transcripts and assist attorneys in organizing, reviewing, and analyzing financial documents, developing questions for depositions and trial testimony, evaluating testimony of witnesses, and preparing and responding to interrogatories.
- Evaluate viability of business operations of troubled business, perform detailed liquidation analyses and communicate results in detailed reports.
- Review and evaluate critical assumptions in business plan forecasts and projections.
- Analyze, negotiate and counsel clients regarding plans of reorganization and assist in development of alternative reorganization plans.
- Prepare and supervise the preparation of reports related to fraudulent transfer investigations, avoidance actions, and preference investigations.
- Led financial due diligence engagements on behalf of buyers pursuing M&A transactions and on behalf of secured lenders involving loans to both healthy and troubled companies.
- Speak and teach courses at various internal and external educational conferences.
- See page 3 for Trial Testimony experience in past 4 years, pages 4-5 for summary of business restructuring case involvements and pages 6-7 for articles and blog posts authored.

Paneth, Haber & Zimmerman LLP - New York, New York (1992 - 1997)

Manager - Litigation Services

- Testified as an expert witness at trial and at arbitration.
- Performed forensic investigations, prepared expert reports, and consulted with attorneys on various matters including business disputes, damage calculations, fraudulent financial reporting, accounting malpractice, securities litigation, and matrimonial disputes.
- Assisted attorneys in organizing, reviewing and analyzing relevant financial documents; developing questions and evaluating testimony of witnesses; preparing and responding to interrogatories; and preparing graphics for courtroom use.

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA

Professional Experience (continued)

The BOC Group - Murray Hill, New Jersey (1990 - 1992)

Manager - Financial Accounting

- Prepared annual and quarterly public financial statements. Prepared a comprehensive analytical review of the performance of each division for management each quarter.
- Coordinated and managed implementation of new FASB Statements and other special projects including analyzing major corporate reserves for environmental exposures.
- Facilitated adoption of a Total Quality Management (TQM) philosophy, and participated in the development and teaching of 3-day TQM training seminars for all employees.

Merck & Co., Inc. - Rahway, New Jersey (1988 - 1990)

Manager - Consolidation Accounting

- Supervised consolidation of subsidiary financial statements for inclusion in divisional operating reports and external annual and quarterly reports to shareholders.
- Monitored professional literature and coordinated the implementation of new accounting and financial reporting pronouncements issued by the FASB and SEC.
- Produced position papers on accounting issues and problems raised by business units.

Arthur Andersen & Co. - New York, New York (1983 - 1986)

Senior Auditor

- Planned and coordinated audit engagements and supervised staff accountants in conducting audits for clients in the manufacturing, real estate, hospitality, and transportation industries.
- Evaluated internal accounting controls and recommended improvements to management.

Education

The University of Michigan - Ann Arbor, Michigan. MBA, 1988

Lafayette College - Easton Pennsylvania. BA Economics, 1983

National Association of Accounting Award for Excellence in Accounting

Professional Certification

- **Certified Public Accountant**, New York, 1987
- **Certified Turnaround Professional** ("CTP"), 2001
- **Certified Insolvency and Restructuring Advisor** ("CIRA"), 2004
- **Certified in Financial Forensics** ("CFF"), 2009
- **Certified Distressed Business Valuator** ("CDBV") pending certification (passed examinations 2008)

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA

Professional Memberships and Affiliations

- Association of Insolvency and Restructuring Advisors
 - Treasurer (starting 2013); Member of Board of Directors (starting January 2010)
- Association of Certified Turnaround Professionals
- Turnaround Management Association
- American Bankruptcy Institute
- American Institute of CPAs
- New York State Society of CPAs

Trial Testimony Experience

- In re SP Syntax LLC (Syntax-Brilliant Corporation)
Superior Court of the State of California for the County of Los Angeles
6/15/10 – Videotaped Deposition as Expert for Defendant on financial due diligence
- In re: TC Liquidations, LLC (Tiffen Manufacturing)
United States Bankruptcy Court, Eastern District of New York
11/23/09 – Expert Witness Testimony at Trial regarding solvency of business;
6/18/09 (Deposition)
- In re: Against All Odds USA, Inc.
United States Bankruptcy Court, District of New Jersey,
5/28/09 – Trial Testimony for Debtor in Support of Section 363 Sale of Substantially All of the Debtor's Assets (by Proffer)
- In re Lenox Sales, Inc., et al
United States Bankruptcy Court, Southern District of New York,
12/15/08 – Trial Testimony for Official Committee of Unsecured Creditors in Opposition to Debtors' Motion for Post-Petition Financing
- In re: American Home Mortgage Holdings, Inc.
United States Bankruptcy Court, District of Delaware,
4/14/08 – Trial Testimony for Official Committee of Unsecured Creditors in Support of Settlement Agreement with Secured Lenders
- In re: Source Enterprises, Inc., Debtors
United States Bankruptcy Court, Southern District of New York,
9/27/07 – Trial Testimony for Debtors in Support of Confirmation of Plan of Reorganization

Teaching Experience

Baruch College, City University of New York (1994 - 1996)
Adjunct Professor of Accounting and Auditing

The University of Michigan
Teaching Assistant (1987 - 1988); Course Administrator (1988)

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA
SUMMARY OF RESTRUCTURING CASE INVOLVEMENTS

<u>Company Name</u>	<u>Industry</u>		<u>Party Represented</u>
Quizno's	Retail	2014	Creditors' Committee
Furniture Brands	Retail	2013	Creditors' Committee
Maryland Chartered Trust Company	Financial Services	2013	State Regulator
Connaught	Apparel	2012	Creditors' Committee
Solyndra	Energy	2011	Creditors' Committee
Jackson Hewitt	Retail	2011	Creditors' Committee
Bowe Bell & Howell	Manufacturing	2011	Creditors' Committee
Raser Technologies	Energy	2011	Creditors' Committee
Robb & Stucky	Retail	2011	Creditors' Committee
Ultimate Electronics	Retail	2011	Creditors' Committee
KH Funding	Mortgage Lending	2011	Creditors' Committee
Gracious Homes	Retail	2010	Creditors' Committee
Parking Company of America	Service	2010	Creditors' Committee
Reader's Digest Association	Media	2009	Creditors' Committee
Lang Holdings	Manufacturing	2009	Creditors' Committee
Against All Odds	Retail	2009	Debtor
KB Toys	Retail	2008	Creditors' Committee
Lenox Sales, Inc.	Manufacturing	2008	Creditors' Committee
Sports Collectibles Acquisition Corp	Retail	2008	Creditors' Committee
American Home Mortgage	Mortgage Lending	2007	Creditors' Committee
Rag Shops	Retail	2007	Creditors' Committee
The Source Magazine	Magazine	2007	Debtor
Tiffen Company, LLC	Manufacturing	2007	Equity (Litigation)
Bachrach Clothing	Retail	2006	Creditors' Committee
CLC of Dahlonge, LLC	Nursing Homes	2006	Creditor Representative
Copeland Sports	Retail	2006	Creditors' Committee
Rag Shops	Retail	2005	Unofficial Committee
DMX Music	Service	2005	Creditors' Committee
Kullman Industries	Manufacturing	2005	Creditors' Committee
Archibald Candy	Retail	2004	Creditors' Committee

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA
SUMMARY OF RESTRUCTURING CASE INVOLVEMENTS (continued)

<u>Company Name</u>	<u>Industry</u>		<u>Party Represented</u>
Klein's All-Sports	Retail	2004	Unofficial Committee
New Weathervane	Retail	2004	Creditors' Committee
Pillowtex Corporation	Manufacturing	2003	Creditors' Committee
Borden Chemical & Plastics Mgmt	Chemicals	2002	Creditors' Committee
Daewoo Motors America Inc.	Distribution	2002	Creditors' Committee
NHL / Buffalo Sabres	Service	2002	NHL / Debtor
USinternetworking	Computer ASP	2002	Creditors' Committee
Sweet Factory Committee	Retail	2001	Creditors'
Daewoo International (America)	Import/Export	2000	Creditors' Committee
Pillowtex Corporation (2000)	Manufacturing	2000	Creditors' Committee
Crowley, Milner and Company	Retail	1999	Creditors' Committee
Filene's Basement	Retail	1999	Creditors' Committee
Montgomery Ward	Retail	1999	Creditor (Litigation)
Winston Steel	Manufacturing	1999	Creditors' Committee
Clothestime Creditor Trust	Retail	1998	Creditor Trust Committee
Consolidated Stainless	Manufacturing	1998	Debtor
Decorative Home Products	Retail	1998	Creditors' Committee
Fashion Headquarters	Distribution	1998	Creditors' Committee
Barry's Jewelers	Retail	1997	Creditors' Committee
Bedford Fair	Mail Order Catalog	1997	Creditors' Committee
Boston, Bed & Bath (aka LeeJay, Inc.)	Retail	1997	Creditors' Committee
K&K Merchandise (Stuart Kerzner)	Retail	1997	Creditors' Committee
Silas Creek Retail	Retail	1997	Creditors' Committee

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA
ARTICLES AND BLOG POSTS AUTHORED

Articles

Offense Versus Defense Applies to More than Just Sports, ABF Journal, February 2011 (co-authored with Michele Michaelis)

The Future of Pop-Up Stores, Retailing Today, 01/26/11

Contending with Risks After Emerging from Bankruptcy, BDO Consumer Business Compass, Summer 2011*

How Retailers Can Improve Financial Performance, BDO Consumer Business Compass, Fall 2010*

BDO Consumer Business Compass Blog Posts

02/23/12	Treatment of Consignment Inventory in a Retail Bankruptcy*
01/18/12	Retail Customer Programs in Bankruptcy*
12/19/11	Retail Bankruptcies of 2011*
11/14/11	M&A Due Diligence: Issues in Purchasing Inventory of a Bankrupt Retailer**
10/24/11	Inventory Central to Retail M&A Due Diligence - Part II**
09/27/11	Inventory Central to Retail M&A Due Diligence-Part I**
08/25/11	2005 Bankruptcy Code Amendments Continue to Impact Retailers*
08/10/11	Intellectual Property Issues in Retail Bankruptcies
07/26/11	Recovering Goods Sold Prior to Bankruptcy - Admin Claim Status for Vendors
07/12/11	Retail Supplier's Ability to Reclaim Goods in Bankruptcy
06/23/11	Treatment of Customer Deposits After A Retailer Files for Bankruptcy
06/08/11	Retail Bankruptcy Outlook for 2nd Half of 2011
05/19/11	Treatment of Stub Rent After Filing for Bankruptcy
05/12/11	Emerging From Chapter 11 Bankruptcy - Part 2
04/21/11	Emerging From Chapter 11 Bankruptcy - Part 1
04/11/11	Preference Actions in Retail Bankruptcies - Part 2
04/06/11	Pop-up Stores - More Than Just a Fad (video clip from RMS Panel)
03/22/11	Preference Actions in Retail Bankruptcies - Part 1
03/09/11	Pop-up Stores Are Here to Stay
03/03/11	Obstacles to Store Closing Sales in Bankruptcy
02/23/11	GOB or Store Closing Sales in Bankruptcy - Part 1
02/02/11	Critical Vendors in a Retail Bankruptcy - Part 2
01/18/11	Critical Vendors in a Retail Bankruptcy - Part 1
01/06/11	DIP Financing for Bankrupt Retailers

* co-authored with Joe Cashel

** co-authored with Don Levy

DAVID E. BERLINER, CPA, CTP, CIRA, CFF, MBA
ARTICLES AND BLOG POSTS AUTHORED (continued)

BDO Consumer Business Compass Blog Posts (continued)

12/17/10	Look Back - Retailer Cash Flow 2010
12/01/10	Retail Bankruptcies of 2010 - Part 2
12/02/10	Retail Bankruptcies of 2010 - Part 1
11/15/10	Look What's Popping up This Year
11/08/10	Anatomy of a Retail Bankruptcy - Part 2
10/19/10	Retail Bankruptcy Outlook for Q4 2010
10/12/10	Anatomy of a Retail Bankruptcy - Part 1
09/14/10	How Retailer's Can Avoid Liquidation

EXECUTIVE ORDER NO. 1A- 2015

EXECUTIVE ORDER PURSUANT TO SECTION 203 OF THE
COUNTY GOVERNMENT LAW OF NASSAU COUNTY TO FURTHER
DISCLOSURE BY THOSE DOING BUSINESS WITH NASSAU
COUNTY

WHEREAS, pursuant to subdivision 1 of section 203 of the Nassau County Charter, the County Executive is responsible for the administration of all departments, offices and functions of the county government; and

WHEREAS, the County Executive, in furtherance of his duties pursuant to subdivision 1 of section 203, is committed to ensuring transparency and openness with respect to the administration of governmental functions; and

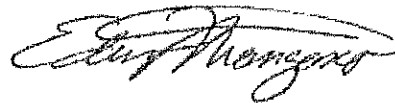
WHEREAS, Nassau County Executive Edward P. Mangano, by Executive Order No. 1- 2015, promulgated on May 15, 2015, ordered the Office of the Nassau County Attorney to ensure that every Request for Proposals, Request for Qualifications, Request for Expressions of Interest and every request for bid include therein the County of Nassau Consultant's, Contractor's and Vendor's Disclosure Form (hereinafter "Disclosure Form"), and additional processes and directions to each department operating under the Office of the County Executive regarding said Disclosure Form; and

WHEREAS, in furtherance of ensuring that the governmental objectives of Executive Order No. 1 - 2015 are most efficiently and effectively met while maintaining administrative practicality; NOW, THEREFORE BE IT

ORDERED, that paragraph 6 of the Disclosure Form previously attached to and made part of Executive Order No. 1 - 2015 is hereby amended and the County of Nassau Consultant's, Contractor's and Vendor's Disclosure Form attached hereto and made a part hereof is substituted thereby; and it is further

ORDERED, that all other provisions of Executive Order No. 1- 2015 remain in full force and effect.

Dated: May 29, 2015



EDWARD P. MANGANO
NASSAU COUNTY EXECUTIVE

COUNTY OF NASSAU
CONSULTANT'S, CONTRACTOR'S AND VENDOR'S DISCLOSURE FORM

1. Name of the Entity: BDO Consulting, a division of BDO USA, LLP
Address: 100 Park Avenue
City, State and Zip Code: New York, NY 10017
2. Entity's Vendor Identification Number: 13-5381590
3. Type of Business: ☐ Public Corp ☒ Partnership ☐ Joint Venture ☐ Ltd. Liability Co ☐
Closely Held Corp ☐ Other (specify)

****Please note that the answers to questions #4, #5, #6, and #7 pertain to David E. Berliner individually and not BDO USA, LLP or its other partners and former employees. If required, additional information can be made available upon specific request.**

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):

David Berliner - [REDACTED] - Tel. 212-885-8347

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 1 OK in lieu of completing this section.

David Berliner - [REDACTED] - Tel. 212-885-8347

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.). 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, or to otherwise engage in lobbying as the term is defined herein. 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.

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

N/A

(b) Describe lobbying activity of each lobbyist. See **page 4 of 4 for a complete description of lobbying activities.**

N/A

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

N/A

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.

Dated: 9/25/15

Signed: 

Print Name: David E. Berlinc

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.



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? If yes, to what campaign committee?

BDO USA, LLP, itself or through its partners, has not
made any contributions that are described in
the above question.

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

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

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

Dated: 7/6/16

Vendor: BDO USA, LLP

Signed: *David Berliner*

Print Name: David Berliner

Title: Partner

RULES RESOLUTION NO. – 2016

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE
TO EXECUTE A PERSONAL SERVICES AGREEMENT BETWEEN
THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE OFFICE
OF THE NASSAU COUNTY ATTORNEY, AND BDO USA, LLP

WHEREAS, the County has negotiated a personal services agreement
with BDO USA, LLP to provide financial consulting services regarding the
Twin Rinks at Eisenhower, LLC Chapter 11 bankruptcy proceeding, 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 authorize the County Executive to execute the said agreement
with BDO USA, LLP

CONTRACT FOR SERVICES

THIS AGREEMENT, (together with the schedules, appendices, attachments and exhibits, if any, this "Agreement"), dated as of the date (the "Effective Date") that this Agreement is executed by Nassau County, is entered into by and between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "County"), acting for and on behalf of the Nassau County Attorney's Office, having its principal office at One West Street, Mineola, New York 11501 (the "Department"), and (ii) BDO USA, LLP, having its principal office at 100 Park Avenue, New York, NY 10017 (the "Contractor").

WITNESSETH:

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

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

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

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

1. Term. This Agreement shall commence on the bankruptcy filing date (June 8, 2015) of Twin Rinks at Eisenhower, LLC and terminate at the conclusion of the Twin Rinks Chapter 11 bankruptcy proceeding, but in no event longer than one year after the commencement date, unless sooner terminated in accordance with the provisions of this Agreement.

2. Services. (a) The services to be provided by the Contractor under this Agreement shall consist of providing the County financial consulting services regarding the Twin Rinks at Eisenhower, LLC (the "Debtor" or "Twin Rinks") Chapter 11 bankruptcy proceeding filed on June 8, 2015 (the "Services"), as more fully described as follows:

- (1) Review and analyze the offering memorandum prepared by Getzler Henrich, management consultant and investment banker ("Getzler" or "IB") to Twin Rinks;
- (2) Evaluate the process by which Getzler identified and contacted potential buyers, as well as solicited, structured and negotiated competitive offers;
- (3) Review the permit agreement between the County and Debtor in order to facilitate discussions with the County, the Debtor and the IB regarding key provisions of interest for potential buyers;
- (4) Review and analyze lists of potential buyers identified by Getzler;
- (5) Research and identify additional potential buyers, as appropriate, and as requested;
- (6) Assist the County in reviewing and evaluating bids submitted to help identify and qualify potential buyers based on the criteria to be set forth by the County and ultimately recommend the "best" option for the County;
- (7) Provide the County with a "verbal" report communicating the Contractor's findings and recommendations;
- (8) Perform other related consulting Services, as appropriate and as may reasonably be requested by the County.

3. Payment. (a) Amount of Consideration. The maximum amount to be paid to the Contractor as full consideration for the Contractor's Services, including expenses, under this Agreement shall not exceed the sum of Twenty-four Thousand Nine Hundred Dollars (\$24,900.00) (the "Maximum Amount"). Compensation for the Services shall be paid at an hourly rate in accordance with the following rate schedule:

Position	Standard Hourly Rate*
Partners/Managing Directors	\$475 to \$795 per hour
Directors/Sr. Managers	\$375 to \$525 per hour
Managers	\$325 to \$425 per hour
Seniors	\$200 to \$350 per hour
Staff	\$150 to \$225 per hour

* Please note that standard hourly billing rates are periodically subject to firm wide adjustment.

(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.

(f) Expenses and Disbursement. The Contractor shall be compensated within the Maximum Amount for all reasonable expenses and disbursements actually incurred, subject to prior written approval from the Department.

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

limited liability companies), and government or political subdivision thereof (including agencies, bureaus, offices and departments thereof).

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

6. Compliance with Law. (a) Generally. The Contractor shall comply with any and all Federal, State and local Laws applicable to the Services being provided under this Agreement, including, but not limited to those relating to conflicts of interest, human rights, a living wage, disclosure of information and vendor registration in connection with its performance under this Agreement. 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) Records Access. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

(c) Protected Information. The Contractor acknowledges and agrees that all records, information, and data ("Information") that the Contractor acquires in connection with performance under this Agreement shall be strictly confidential, held in the strictest confidence, and used solely for the purpose of performing services to or on behalf of the County. The Contractor shall, and shall cause Contractor Agents to, safeguard such Information and not disclose it to third parties except (i) as permitted under this Agreement, (ii) with the written consent of the County (and then only to the extent of the consent), or (iii) upon legal compulsion or when required by applicable professional standards. In the event that legal process is effectuated, the Contractor shall, to the extent legally permissible, promptly notify the County so that the County may take such action as it deems appropriate.

(d) Ownership of Work Papers. The working papers prepared pursuant to this Agreement are the property of Contractor. Such working papers, constitute confidential, proprietary and trade secret information, and will be retained by Contractor in accordance with our policies and procedures and all applicable laws.

7. Ownership of Records. All County Information provided to Contractor by the County shall remain the property of the County. All reports, documents or information created by Contractor on behalf of the County, other than Contractor's work papers shall be deemed the property of the County. Upon the County's request, completion of Services, or termination of this Agreement, all such County Information, reports, documents or information shall be returned to the County, except for (a) Contractor's work papers, (b) copies retained in work paper files retained to comply with Contractor's professional or legal obligations and (b) such County Information located on electronic back-up tapes (in accordance with the Contractor's normal data back-up procedures) where such tapes are not easily accessible to Contractor's employees or partners.

8. Minimum Service Standards. Regardless of whether required by Law: (a) The

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

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

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

(b) The indemnifying party shall, upon the appropriate demand and at the direction of the other party, 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 the other party for which the indemnifying party is responsible under Section 9(a), and, further to the indemnifying party's indemnification obligations, the indemnifying party shall pay and satisfy any judgment, decree, loss or settlement in connection therewith.

(c) The parties shall, and shall cause their respective agents to cooperate with each other in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement, including the acts or omissions of the parties and/or their respective agents in connection with this Agreement, in which the parties are not adverse to each other.

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

(e) Contractor and its members, partners, employees and agents (collectively "Contractor Group") shall not be liable to the County or the Department for any claims relating to the Services for an aggregate amount in excess of the Contractor's available insurance proceeds, except to the extent finally determined to have resulted from Contractor Group's gross negligence or intentional misconduct. In no event shall Contractor Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to the Services or the Agreement.

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

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

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

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

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

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

(b) By the Contractor. This Agreement may be terminated by the Contractor if performance becomes impracticable through no fault of the Contractor, where the impracticability relates to the Contractor's ability to perform its obligations and not to a judgment as to convenience or the desirability of continued performance. Termination under this subsection shall be effected by the Contractor delivering to the commissioner or other head of the 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. Notwithstanding anything set forth herein, Contractor may terminate this Agreement immediately if Contractor reasonably determines that it is unable to perform the Services in accordance with applicable professional standards, applicable laws or regulations.

(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, to the extent permissible pursuant to applicable law, regulation, statute, judicial or administrative order, take all actions reasonably requested by the County (including those set forth in other provisions of this Agreement) to assist the County in transitioning the Contractor's responsibilities under this Agreement. The provisions of this subsection shall survive the termination of this Agreement.

13. Accounting Procedures; Records. The Contractor shall maintain and retain, for a period of six (6) years following the later of termination of or final payment under this Agreement, complete and accurate records, documents, accounts and other evidence, whether maintained electronically or manually ("Records"), pertinent to performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Accounting Principles and, if the Contractor is a non-profit entity, must comply with the accounting guidelines set forth in the federal Office of Management & Budget Circular A-122, "Cost Principles for Non-Profit Organizations." Such Records shall at all times be available for audit and inspection by the Comptroller, the Department, any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

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

(a) Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the Applicable DCE for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the Applicable DCE under this Section to each of (i) the 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.

15. 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.

16. Consent to Jurisdiction and Venue: Governing Law. Unless otherwise specified in this Agreement or required by Law, exclusive original jurisdiction for all claims or actions with respect to this Agreement shall be in the Supreme Court in Nassau County in New York State and the parties expressly waive any objections to the same on any grounds, including venue and forum non conveniens. This Agreement is intended as a contract under, and shall be governed and construed in accordance with, the Laws of New York State, without regard to the conflict of law provisions thereof. EACH PARTY HERETO IRREVOCABLY WAIVES, TO THE FULL EXTENT PERMITTED BY LAW, ALL RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT OR ANY OF THE TRANSACTIONS CONTEMPLATED HEREBY OR THEREBY.

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

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

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

(c) Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms and conditions set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the 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.

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

20. Administrative Service Charge. The Contractor agrees to pay the County an administrative service charge of One Hundred Sixty Dollars (\$160.00) for the processing of this Agreement pursuant to Ordinance Number 74-1979, as amended by Ordinance Number 128-2006. The administrative service charge shall be due and payable to the County by the Contractor upon signing this Agreement.

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

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

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

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

[Remainder of Page Intentionally Left Blank.]

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

BDO USA, LLP

By: David Berlin

Name: DAVID BERLINEK

Title: Partner

Date: 12/23/10

NASSAU COUNTY

By: _____

Name: _____

Title: County Executive

☐ Deputy County Executive

Date: _____

PLEASE EXECUTE IN BLUE INK

STATE OF NEW YORK)

COUNTY OF NASSAU)

On the 9th day of February, in the year 2016 before me personally came David Berliner to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of [REDACTED]; that he or she is the Partner of BDO USA, 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.

NOTARY PUBLIC

DANIEL J. VENTRCELLI
History Public, State of New York
No. 00708171163
Qualified in Nassau County
Commission Expires: 7/23/

STATE OF NEW YORK)

COUNTY OF NASSAU)

On the ____ day of _____ in the year 20__ before me personally came _____ to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of _____; that he or she is the County Executive of the County of Nassau, the municipal corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto pursuant to Section 205 of the County Government Law of Nassau County.

NOTARY PUBLIC



Nassau County Interim Finance Authority

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

1. Vendor: BDO USA, LLP (CQAT16000011)

2. Dollar amount requiring NIFA approval: \$ 24,900.00

Amount to be encumbered: \$ 24,900.00

This is a ☒ New Contract ☐ Advisement ☐ 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: June 8, 2015-Completion

Has work or services on this contract commenced? ☒ Yes ☐ No

If yes, please explain: Due to time sensitivity of the matter, services have commenced.

4. Funding Source:

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

Is the cash available for the full amount of the contract? ☐ Yes ☐ No

If not, will it require a future borrowing? ☐ Yes ☐ No

Has the County Legislature approved the borrowing? ☐ Yes ☐ No ☐ N/A

Has NIFA approved the borrowing for this contract? ☐ Yes ☐ No ☐ N/A

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

This is a new contract to provide the County financial consulting services regarding the Twin Rinks at Eisenhower, LLC Chapter 11 bankruptcy proceeding filed on June 8, 2015. The contract term commenced on the filing date (June 8, 2015) and terminates at the conclusion of the bankruptcy proceeding, but in no event longer than one year after the commencement date.

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

Nassau County Attorney as to form ☐ Yes ☐ No ☐ N/A
Nassau County Committee and/or Legislature ☐ Yes ☐ No ☐ N/A

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:

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.

Roseann Dall 3/24/16
Signature Title Date

Print Name

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

Signature Title Date

Print Name

NIFA

Amount being approved by NIFA: _____

Signature Title Date

Print Name

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.