



E-51-20

**NIFS ID: CQCO20000003 Department: Comptroller****Capital:**

SERVICE: GASB 87 &amp; Other On-Call Technical Services

Contract ID #: CQCO20000003

NIFS Entry Date: 20-MAR-20

Term: from 16-DEC-19 to 31-DEC-22

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

1) Mandated Program:	N
2) Comptroller Approval Form Attached:	Y
3) CSEA Agmt. § 32 Compliance Attached:	Y
4) Material Adverse Information Identified? (if yes, attach memo):	Y
5) Insurance Required	Y

<b>Vendor Info:</b>	
Name: <b>Crowe LLP</b>	Vendor ID#: [REDACTED]
Address: 488 Madison Avenue, Fl. 3, New York, NY 10022	Contact Person: [REDACTED]
	Phone: [REDACTED]

<b>Department:</b>
Contact Name: Sergio A. Blanco
Address: 240 Old Country Road Mineola, NY 11501
Phone: 5165712854

**Routing Slip**

Department	NIFS Entry: X	20-MAR-20 -- LTSIKOURAS
Department	NIFS Approval: X	20-MAR-20 -- JSCHOEN
DPW	Capital Fund Approved:	
OMB	NIFA Approval: X	20-MAR-20 -- IQURESHI
OMB	NIFS Approval: X	20-MAR-20 -- IQURESHI
County Atty.	Insurance Verification: X	20-MAR-20 -- DGREGWARE
County Atty.	Approval to Form: X	20-MAR-20 -- DGREGWARE
CPO	Approval: X	20-MAR-20 -- RCLEARY
DCEC	Approval: X	21-MAR-20 -- JCHIARA

Dep. CE	Approval: X	23-MAR-20 -- HWILLIAMS
Leg. Affairs	Approval/Review: X	23-MAR-20 -- JSCHANTZ
Legislature	Approval:	
Comptroller	Deputy:	
NIFA	NIFA Approval:	

## Contract Summary

<b>Purpose:</b> Contractor is to provide services with the implementation of GASB 87, and on an on-call basis, with technical expertise as it relates to the interpretation relating to professional governmental literature, Accounting services, or other such related technical services, such as COVID-19 revenue impact analysis.
<b>Method of Procurement:</b> A request for proposals was issued in March 2019.
<b>Procurement History:</b> Five firms submitted proposals. After a lengthy evaluation process, including presentations by four of the five proposers, and Best and Final Offers from all those firms who presented, the evaluation committee selected the proposal submitted by Crowe LLP.
<b>Description of General Provisions:</b> The services to be provided by the Contractor under this Agreement shall consist of, but not be limited to, assisting the Office in the reporting and disclosure requirements of GASB Pronouncements, including, but not limited to, Statement No. 87, Leases (GASB 87L) and to assist the County in determining the values required to be reported in the County's financial statements and schedules (the Comprehensive Annual Financial Reports (CAFR)). Such services will also include, but not necessarily be limited to, additional on-call technical services such as COVID-19 revenue impact analysis.
<b>Impact on Funding / Price Analysis:</b> \$250,000 initial encumbrance with a contract max of \$510,000.
<b>Change in Contract from Prior Procurement:</b> Not applicable
<b>Recommendation:</b> (approve as submitted) Approve as submitted

## Advisement Information

BUDGET CODES		FUNDING SOURCE	AMOUNT	LINE	INDEX/OBJECT CODE	AMOUNT
Fund:	GEN					
Control:	CO	Revenue		1	COGEN1200	\$ 250,000.00
Resp:	1200	Contract:			DE503	\$ 0.00
Object:	DE503	County	\$ 250,000.00			\$ 0.00
Transaction:		Federal	\$ 0.00			\$ 0.00
Project #:		State	\$ 0.00			\$ 0.00
Detail:		Capital	\$ 0.00			\$ 0.00
		Other	\$ 0.00			\$ 0.00
		TOTAL	\$ 250,000.00		TOTAL	\$ 250,000.00

### RENEWAL

%  
Increase  
%  
Decrease

RULES RESOLUTION NO. – 2020

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

WHEREAS, the County has negotiated a personal services agreement  
with Crowe LLP in relation to GASB 87 and other on-call technical services,  
a copy of which is on file with the Clerk of the Legislature; now, therefore,  
be it

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

# NIFA Nassau County Interim Finance Authority

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

1. Vendor: Crowe LLP

2. Dollar amount requiring NIFA approval: \$510000

Amount to be encumbered: \$250000

This is a New

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

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

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

3. Contract Term: 12/16/2019-12/31/2022

Has work or services on this contract commenced? N \_\_\_\_\_

If yes, please explain:

4. Funding Source:

X General Fund (GEN)

Capital Improvement Fund (CAP)

Other

Grant Fund (GRT)

Federal % 0

State % 0

County % 100

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

Y

If not, will it require a future borrowing?

N

Has the County Legislature approved the borrowing?

N/A

Has NIFA approved the borrowing for this contract?

N/A

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

Contractor is to provide services with the implementation of GASB 87, and on an on-call basis, with technical expertise as it relates to the interpretation relating to professional governmental literature, Accounting services, or other such related technical services, such as COVID-19 revenue impact analysis.

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

Nassau County Attorney as to form Y

Nassau County Committee and/or Legislature

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

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

Contract ID	Date	Amount

## 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

20-MAR-20

**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.**

Jack Schnirman  
Comptroller



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

**COMPTROLLER APPROVAL FORM FOR PERSONAL,  
PROFESSIONAL OR HUMAN SERVICES CONTRACTS**

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

**CONTRACTOR NAME:** Crowe LLP

**CONTRACTOR ADDRESS:** 488 Madison Avenue, Floor 3, NY, NY 10022

**FEDERAL TAX ID #:** [REDACTED]

**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 March 15, 2019 \_\_\_\_\_ [date]. Potential proposers were made aware of the availability of the RFP by advertisement in Newsday, & the NYS Contract Rep [newspaper], posting on industry websites, via email to interested parties and by publication on the County procurement website. Proposals were due on April 18, 2019 \_\_\_\_\_ [date]. 5 \_\_\_\_\_ [state #] proposals were received and evaluated. The evaluation committee consisted of: 4 employees from the Office of the Nassau County Comptroller, one of whom was a non-voting member and 1 employee from the Office of Management and Budget.

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

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

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

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

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

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

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

- ☐ A. There are only one or two providers of the services sought or less than three providers submitted proposals. The memorandum describes how the contractor was determined to be the sole source provider of the personal service needed or explains why only two proposals could be obtained. If two proposals were obtained, the memorandum explains that the contract was awarded to the lowest cost proposer, or why the selected proposer offered the higher quality proposal, the proposer's unique and special experience, skill, or expertise, or its availability to perform in the most immediate and timely manner.
- ☐ B. The memorandum explains that the contractor's selection was dictated by the terms of a federal or New York State grant, by legislation or by a court order. (Copies of the relevant documents are attached).
- ☐ C. Pursuant to General Municipal Law Section 104, the department is purchasing the services required through a New York State Office of General Services contract no. \_\_\_\_\_, and the attached memorandum explains how the purchase is within the scope of the terms of that contract.

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

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

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

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

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

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

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

**X. ☐ Vendor will not require any sub-contractors.**

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

  
Department Head Signature

3/19/2000  
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.

**Hon. Jack Schnirman**  
Nassau County



**OFFICE OF THE NASSAU COUNTY COMPTROLLER**  
240 Old Country Road  
Mineola, New York 11501  
Tel: (516) 571-2386 Fax: (516) 571-5900  
[nccomptroller@nassaucountyny.gov](mailto:nccomptroller@nassaucountyny.gov)

March 20, 2020

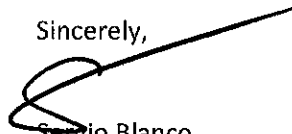
As disclosed by the vendor, Crowe LLP ("Crowe"), "On 12/21/2018, Crowe and two partners consented to entry of a US Securities and Exchange Commission ("SEC") Order instituting and resolving proceedings in connection with Crowe's single-year audit of a public company's financial statements for the year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

During the due diligence review prior to finding the vendor responsible, I as Department Chief Contracting Officer ("DCCO"), considered the above disclosure and researched this matter, by reviewing material found on the SEC website, as well as other sources. I did similar research on top accounting firms and found that the overwhelming majority of such firms have faced similar or more severe SEC orders, investigations, charges, fines etc. ("Orders"), during the same time period. My research revealed, five out of the top five top accounting firms in 2019, and eight out of ten of the top ten, had faced such SEC Orders (neither of the two without SEC orders submitted proposals). Given the extremely limited number of accounting firms, with the necessary expertise, which do not have similar SEC orders, etc., it would be incredibly difficult, if not impossible, to limit our selection to only those firms who have not faced a SEC investigation over the prior 6 years.

Additionally, in my due diligence review, prior to finding the vendor responsible, I noted that such an order pertained to work performed nearly six years ago by two partners in their private practice group, that to the best of my knowledge have nothing to do with Crowe's municipal practice group, and that none of said partners are on this engagement. Further the services that will be provided by Crowe are of an entirely different nature than those services discussed in the aforementioned order.

Lastly, given the above, given that that the aforementioned order as it pertains to Crowe was from 2014, given that the Order acknowledges that Crowe cooperated with the SEC and voluntarily undertook remedial efforts prior to the conclusion of the matter, I therefore find the vendor responsible and that the Order does not restrict Crowe's ability to perform professional services for the County of Nassau.

Sincerely,



Sergio Blanco  
Senior Counsel



COUNTY OF NASSAU

POLITICAL CAMPAIGN CONTRIBUTION DISCLOSURE FORM

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

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

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

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

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

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

Dated: 03/11/2020 04:07:49 PM

Vendor: Crowe LLP

Title: Partner

## PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. Answers typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: Wendy Cama  
Date of birth: 05/06/1967  
Home address: [REDACTED]  
City: [REDACTED] State/Province/Territory: [REDACTED] Zip/Postal Code: [REDACTED]  
Country: [REDACTED]

Business Address: 488 Madison Avenue, Flr3  
City: New York State/Province/Territory: NY Zip/Postal Code: 10022  
Country: US  
Telephone: [REDACTED]

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

List of other addresses and telephone numbers attached

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

President	_____	Treasurer	_____
Chairman of Board	_____	Shareholder	_____
Chief Exec. Officer	_____	Secretary	_____
Chief Financial Officer	_____	Partner	10/01/2003
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

As a partner I have equity ownership, however less than 10%.

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

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

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

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

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

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

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

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

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

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

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

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

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

9.

a. Is there any felony charge pending against you?

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

b. Is there any misdemeanor charge pending against you?

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

c. Is there any administrative charge pending against you?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I, Wendy Cama , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Wendy Cama , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

**CERTIFICATION**

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

Crowe LLP

Name of submitting business

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

Wendy Cama [WENDY.CAMA@CROWE.COM]

Partner - Managing Partner of New York Office

Title

03/16/2020 12:32:49 PM

Date

## PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. Answers typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

**COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD**

1. Principal Name: Mark Maraccini  
Date of birth: 07/20/1978  
Home address: [REDACTED]  
City: [REDACTED] State/Province/Territory: [REDACTED] Zip/Postal Code: [REDACTED]  
Country: US

Business Address: 488 Madison Avenue, Floor 3  
City: New York, State/Province/Territory: NY Zip/Postal Code: 10022  
Country: US  
Telephone: [REDACTED]

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

List of other addresses and telephone numbers attached

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

President	_____	Treasurer	_____
Chairman of Board	_____	Shareholder	_____
Chief Exec. Officer	_____	Secretary	_____
Chief Financial Officer	_____	Partner	<u>04/01/2018</u>
Vice President	_____		
(Other)	_____		

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

YES ☒ NO ☐ If Yes, provide details.

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

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

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

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

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

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

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

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

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

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

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

9.

a. Is there any felony charge pending against you?

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

b. Is there any misdemeanor charge pending against you?

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

c. Is there any administrative charge pending against you?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I, Mark Maraccini , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Mark Maraccini , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

**CERTIFICATION**

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

Crowe LLP

Name of submitting business

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

Mark Maraccini [PROPOSAL.CENTER@CROWE.COM]

Partner

Title

03/14/2020 05:03:42 PM

Date

### Business History Form

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

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

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

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

Date: 04/10/2019

- 1) Proposer's Legal Name: Crowe LLP
- 2) Address of Place of Business: 488 Madison Avenue, Floor 3  
City: New York State/Province/Territory: NY Zip/Postal Code: 10022  
Country: US
- 3) Mailing Address (if different): 488 Madison Avenue, Floor 3  
City: New York State/Province/Territory: \_\_\_\_\_ Zip/Postal Code: \_\_\_\_\_  
Country: \_\_\_\_\_  
Phone: (212) 572-5500  
Does the business own or rent its facilities? Rent \_\_\_\_\_ If other, please provide details: \_\_\_\_\_
- 4) Dun and Bradstreet number: 830882598
- 5) Federal I.D. Number: ██████████
- 6) The proposer is a: Other (Describe) Limited Liability Partnership
- 7) Does this business share office space, staff, or equipment expenses with any other business?  
YES ☐ NO ☒ If yes, please provide details: \_\_\_\_\_
- 8) Does this business control one or more other businesses?  
YES ☐ NO ☒ If yes, please provide details: \_\_\_\_\_
- 9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business?  
YES ☒ NO ☐ If yes, please provide details: \_\_\_\_\_  
Affiliates: \_\_\_\_\_

Crowe Chizek LLP  
Crowe Group Properties LLC  
Crowe Insurance Company LLC  
Crowe IP Holdings I LLC  
Xpira LLC  
Crowe Horwath IT Services LLP  
Crowe Healthcare Risk Consulting LLC  
Crowe Horwath Global Risk Consulting Ltd.  
Crowe Horwath Cayman LTD

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

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

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

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

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

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

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

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

Please see attached.

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

- 14) Has any current or former director, owner or officer or managerial employee of this business had, either before or during such person's employment, or since such employment if the charges pertained to events that allegedly occurred during the time of employment by the submitting business, and allegedly related to the conduct of that business:

a) Any felony charge pending?

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

b) Any misdemeanor charge pending?

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

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

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

d) In the past 5 years, been convicted, after trial or by plea, of a misdemeanor?

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

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

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

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

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

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

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

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

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

- a) Please disclose any conflicts of interest as outlined below. NOTE: If no conflicts exist, please expressly state "No conflict exists."  
(i) Any material financial relationships that your firm or any firm employee has that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflict exists.

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

No conflict exists.

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

No conflict exists.

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

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

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

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

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

YES ☐ NO ☒

Is the proposer an individual?

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

- i) Date of formation;

01/01/1942

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

Our Executive Team:

James L. Powers - Chief Executive Officer

Joseph P. Santuchi - Chief Operating Officer

Derek A. Bang - Chief Strategy and Innovation Officer, Healthcare Performance Consulting Leader

Justin A. Bass - Chief Data Science Officer  
Fred J. Bauters - Chief Risk Officer  
Ann Lathrop - Chief Marketing Officer  
S. Yvonne Scott - Chief Information Officer  
Mark A. Strawmyer - Managing Principal, Applied Technology  
Crowe has over 360 partners. We will be happy to provide additional information upon award.

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

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

Our Executive Team:  
James L. Powers - Chief Executive Officer  
Joseph P. Santuchi - Chief Operating Officer  
Derek A. Bang - Chief Strategy and Innovation Officer, Healthcare Performance Consulting Leader  
Justin A. Bass - Chief Data Science Officer  
Fred J. Bauters - Chief Risk Officer  
Ann Lathrop - Chief Marketing Officer  
S. Yvonne Scott - Chief Information Officer  
Mark A. Strawmyer - Managing Principal, Applied Technology  
Crowe has over 360 partners. We will be happy to provide additional information upon award.

Partner responsible for this engagement:

Mark J. Maraccini, Partner  
Crowe LLP  
488 Madison Avenue, Floor 3  
New York, New York [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

*No officers and directors from this company have been attached.*

- iv) State of incorporation (if applicable);

IN

- v) The number of employees in the firm;

4100

- vi) Annual revenue of firm;

883000000

- vii) Summary of relevant accomplishments

Please see attached.

1 File(s) Uploaded: Relevant Accomplishments.pdf

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

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

- B. Indicate number of years in business.

77

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

and reliability to perform these services.

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

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

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

Company	Illinois Department of Central Management Services
Contact Person	Jessica Olive, Manager of CMS Office of Finance & Management
Address	[REDACTED]
City	[REDACTED] State/Province/Territory [REDACTED]
Country	[REDACTED]
Fax #	[REDACTED]
E-Mail Address	[REDACTED]

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Company	City of Greenwood, Indiana
Contact Person	Kathy Fritz, Deputy Controller
Address	[REDACTED]
City	[REDACTED] State/Province/Territory [REDACTED]
Country	US
Telephone	([REDACTED])
Fax #	[REDACTED]
E-Mail Address	[REDACTED]

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Company	Chicago Public Schools
Contact Person	Ron Denard, Senior Vice President of Finance
Address	[REDACTED]
City	[REDACTED] State/Province/Territory [REDACTED]
Country	[REDACTED]
Telephone	[REDACTED]
Fax #	[REDACTED]
E-Mail Address	[REDACTED]

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I, Mark Maraccini , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Mark Maraccini , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

#### **CERTIFICATION**

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Name of submitting business: Crowe LLP

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

Partner

Title

03/05/2020 09:43:17 AM

Date

## Professional Standings and Recognition

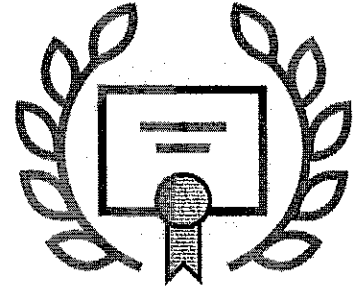
### **Accounting Today**

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

### **Fortune 100 Best Companies To Work For 2019**

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

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



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

### **Glassdoor Best Places to Work List for 2019**

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

### **Customer Engagement Award**

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

### **Temkin Group Award**

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

### **Institute of Internal Auditors**

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

### **American Bankers Association**

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

**Answer to Question 13.**

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

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



## Office of the Professions

### Verification Searches

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

#### Business Entity Information \*

06/04/2018

**Name :** CROWE LLP  
**Street Address :**  
 488 MADISON AVENUE  
 3RD FLOOR  
 NEW YORK, NY 100220000

**Business Entity :** Certified Public Accountancy Partnership  
**Partnership ID# :** 066954  
**Board Approval Date :** 08/01/08  
**Current through :** 10/31/20

**Partners :** Click on license number link to the left of professional's name for detailed information.

[033451](#) LIFSON DAVID -  
[044148](#) COSTICH BERNARD WILLIAM JR -  
[054249](#) KOLOVOS JAMES -  
[058874](#) MESSMAN CAROL SUE -  
[060296](#) FRIEDMAN STUART -  
[061574](#) INSERRA SALVATORE A -  
[072529](#) PIETROWSKI NADINE THERESA -  
[083237](#) MACINA JOSEPH C -  
[086593](#) SZABO GEORGE T -  
[088524](#) CALVEY RAYMOND -  
[088541](#) SASLOW GLENN D -  
[091772](#) REDENTE MATTHEW JOHN -  
[091949](#) ULISHNEY MARK STEPHEN -  
[093816](#) THWAITTS DAVID E -  
[093863](#) SHERWOOD SIDNEY S -  
[093864](#) THIESFELDT TODD S -  
[093965](#) CZARNECKI JOHN A -  
[093981](#) TAYLOR MARK A -  
[094051](#) CAMA WENDY -  
[094442](#) TYLER THOMAS J -  
[094930](#) SLIVANYA JAMES D -  
[095118](#) BOEHMER TIMOTHY HAMILTON -  
[095256](#) ADAIR MARK JAMES -  
[095374](#) KURKOWSKI JOHN L -  
[095530](#) WYSE ANDREW L -  
[095587](#) MCCLURE GREGORY J -  
[095618](#) DELGADO DAVID G -  
[096383](#) DENNY-RASMUSSEN KRISTIN -  
[096384](#) THORNTON DAVID A -  
[096959](#) SCHELL MATTHEW -  
[097830](#) RASMUSSEN JAMES C -  
[098550](#) TORRES BRENDA L -  
[098799](#) WYDRA KEVIN V -  
[098844](#) AHMED ARSHAD -  
[098854](#) MILLER STUART J -

099020 LUTHER TIMOTHY V -  
099324 SEO SEONGHO -  
099542 MORRISON KEVIN J -  
099579 KARY JENNIFER C -  
100365 JOHNSON CHRISTOPHER G -  
100700 JOHNSON DAWNELLA J -  
100702 NUEHRING BERT MILVERN GENE -  
100841 UELTSCHY RICHARD G -  
101347 RICHARDS TODD E -  
101754 TOMASZEWSKI JOSEPH M -  
102848 HECKER BRIAN J -  
104061 ROBERTS DAVID ALBERT -  
104712 BREWER WILLIAM S -  
106008 SMITH KEVIN WAYNE -  
106668 PIEKSZA JOSEPH C -  
107282 HOPKINS CHRISTOPHER J -  
107409 ROMASK JAMES R -  
107712 AHLOWALIA ASHISH -  
108733 SCHEER TAL M -  
122084 LAETSCH CHARLES A -

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

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



COUNTY OF NASSAU

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

1. Name of the Entity: Crowe LLP

Address: 488 Madison Avenue, Floor 3

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

Country: US

2. Entity's Vendor Identification Number: [REDACTED]

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

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

1 File(s) uploaded Executive Team.JPG

*No principals have been attached to this form.*

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

If none, explain.

Our Executive Team:

James L. Powers - Chief Executive Officer

Joseph P. Santuchi - Chief Operating Officer

Derek A. Bang - Chief Strategy and Innovation Officer, Healthcare Performance Consulting Leader

Justin A. Bass - Chief Data Science Officer

Fred J. Bauters - Chief Risk Officer

Ann Lathrop - Chief Marketing Officer

S. Yvonne Scott - Chief Information Officer

Mark A. Strawmyer - Managing Principal, Applied Technology

Crowe has over 360 partners. We will be happy to provide additional information upon award.

*No shareholders, members, or partners have been attached to this form.*

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

Affiliates:

Crowe Chizek LLP

Crowe Group Properties LLC

Crowe Insurance Company LLC

Crowe IP Holdings I LLC

Xpira LLC

Crowe Horwath IT Services LLP

Crowe Healthcare Risk Consulting LLC

Crowe Horwath Global Risk Consulting Ltd.

Crowe Horwath Cayman LTD

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

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

Are there lobbyists involved in this matter?

YES ☐ NO ☒

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

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

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

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

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

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

Mark Maraccini [PROPOSAL.CENTER@CROWE.COM]

Dated: 03/06/2020 01:20:37 PM

Title: Partner

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

## CONTRACT FOR SERVICES

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

### W I T N E S S E T H:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- A. Provide adequate Optimizer training to any Office staff as identified by the Office.
- B. Provide access, including any required licenses, to at least 10 County Optimizer users, as so identified by the Office.

(c) Provide County staff with up to 4 hours of continuing professional education to further enhance the knowledge of the County's accounting staff, at no additional cost.

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

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

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

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

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

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

- iii. As-needed GASB and Accounting Assistance;

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

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

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

(b)

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

(c) Vouchers; Voucher Review, Approval and Audit. Payments shall be made to the Contractor in arrears and shall be contingent upon (i) the Contractor submitting a claim voucher (the "Voucher") in a form satisfactory to the County, that (a) states with reasonable specificity the services

provided and the payment requested as consideration for such services, (b) certifies that the services rendered and the payment requested are in accordance with this Agreement, and (c) is accompanied by documentation satisfactory to the County (in the form of an invoice, and upon request, a copy of the applicable Contractor time charging log for the respective invoice) supporting the amount claimed, and (ii) review, approval and audit of the Voucher by the Comptroller or his or her duly designated representative.

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

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

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

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

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

6. Compliance with Law. (a) Generally. (i) The Contractor shall comply with any and all applicable U.S. Federal, State and local Laws, including, but not limited to those relating to conflicts of interest, human rights, a living wage, disclosure of information and vendor registration in connection with its performance under this Agreement. In furtherance of the foregoing, the Contractor is bound by and shall comply with the terms of Appendix EE attached hereto and with the County's registration protocol. As used in this Agreement the word "Law" includes any and all statutes, local laws, ordinances, rules, regulations, applicable orders, and/or decrees, as the same may be amended from time to time, enacted, or adopted. (ii) As provided in Section 11(b), Contractor agrees to provide a minimum of 15% (fifteen percent) participation under this Agreement to qualified Minority- and Women-Owned Business Enterprises ("M/WBEs") and/or Service-Disabled Veteran-Owned Business Enterprises ("SDVOBs") subcontractors.

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

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

(c) Records Access. (i) The parties acknowledge and agree that all records, information, and data ("Information") acquired from, or on behalf of the County in connection with performance or administration of this Agreement remains the sole property of the County and shall be used and disclosed solely for the purpose of performance and administration of the Agreement or as required by law. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Million Dollars (\$1,000,000.00) per claim and (iii) compensation insurance for the benefit of the Contractor's employees ("Workers' Compensation Insurance"), which insurance is in compliance with the New York State Workers' Compensation Law.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[Remainder of Page Intentionally Left Blank.]

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

CROWE LLP

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

NASSAU COUNTY

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: County Executive  
☐ Deputy County Executive  
Date: \_\_\_\_\_

PLEASE EXECUTE IN BLUE INK

## **Appendix EE**

### **Equal Employment Opportunities for Minorities and Women**

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

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

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

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

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

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

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

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

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

simultaneously with the submission to the Department of Public Works.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix L  
Certificate of Compliance

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

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

James L. Powers \_\_\_\_\_ (Name)  
3815 River Crossing Parkway, Suite 300, Indianapolis, IN 46240 \_\_\_\_\_ (Address)  
317.706.2616 \_\_\_\_\_ (Telephone Number)

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

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

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

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

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

April 17, 2019

Dated

~~Signature of Chief Executive Officer~~

*Mark Maraccini*

Mark J. Maraccini

~~Name of Chief Executive Officer~~

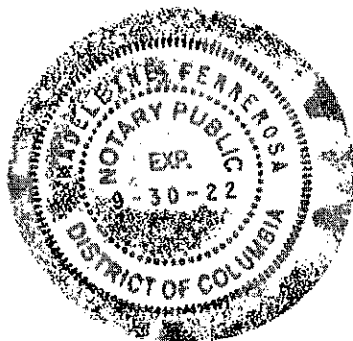
Authorized Representative/Engagement Partner

Sworn to before me this

17<sup>th</sup> day of April, 2019

*[Signature]*  
Notary Public

EXP: 9/30/2022





**Division of Minority  
and Women's  
Business Development**

September 5, 2018

File ID: 54782

Ms Susan Rich  
Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS  
3535 Jerusalem Avenue  
Wantagh, NY 11793

Dear Ms Susan Rich:

The New York State Department of Economic Development, Division of Minority and Women's Business Development (DMWBD) has determined that your firm, Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS, continues to meet eligibility requirements for re-certification, pursuant to Executive Law, Article 15-A and 5NYCRR Section 140 through 145 of the Regulations.

Therefore, we are pleased to inform you that your firm, has once again, been granted status as a **Women Business Enterprise (WBE)**. Your business will continue to be listed in the State's Directory of Certified Businesses with codes listed on the following page.

This Certification remains in effect for a period of generally three (3) years from the date of this letter or until such time as you are selected again, by this office for re-certification. Any changes in your company that affect ownership, managerial and/or operational control, must be reported to this Office within thirty (30) days of such changes; including changes to company name, business address, telephone numbers, principal products/services and bonding capacity.

The Certification status is not intended to imply that New York State guarantees your company's capability to perform on contracts, nor does it imply that your company is guaranteed any State business.

Thank you for your cooperation. On behalf of the State of New York, I wish you luck in your business endeavors, particularly those involving State agencies.

Sincerely,

A handwritten signature in black ink that reads "Raymond Emmanuel".

Raymond Emmanuel  
Director of Certification Operations



September 5, 2018

File ID: 54782

Ms Susan Rich  
Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS  
3535 Jerusalem Avenue  
Wantagh, NY 11793

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Accounting Firm of Susan A Rich DBA Long Island Financial Management Services/LIFMS will be listed in the State's Directory of Certified Businesses with the following list of codes for products and services:

NAICS 541211: CERTIFIED PUBLIC ACCOUNTANTS' (CPAS) OFFICES  
NAICS 541211: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS  
NAICS 541219: OTHER ACCOUNTING SERVICES  
NAICS 541611: ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES  
NAICS 541618: OTHER MANAGEMENT CONSULTING SERVICES  
NIGP 20810: ACCOUNTING/FINANCIAL: BOOKKEEPING, BILLING AND INVOICING, BUDGETING, PAYROLL, TAXES, ETC., MICROCOMPUTER  
NIGP 91821: BUSINESS CONSULTING  
NIGP 91849: FINANCE AND ECONOMICS CONSULTING  
NIGP 94611: ACCOUNTING SERVICES (NOT OTHERWISE CLASSIFIED)  
NIGP 94620: AUDIT SERVICES  
NIGP 94631: CERTIFIED PUBLIC ACCOUNTANT (CPA) SERVICES  
NIGP 94649: FINANCIAL SERVICES (NOT OTHERWISE CLASSIFIED)

EDWARD P. MANGANO  
COUNTY EXECUTIVE



PHILLIP E. ELLIOTT  
DEPUTY COUNTY EXECUTIVE

**NASSAU COUNTY OFFICE OF MINORITY AFFAIRS**

1 West Street  
Mineola, New York 11501  
TEL: (516)-572-2240  
FAX: (516)-571-6555

August 10, 2016

Dear Nassau County MWBE Certified Vendor,

Thank you for your interest in being certified with Nassau County's M/WBE Program. To improve, expedite and make the certification process efficient for vendors who has currently M/WBE certified by New York State (Empire State Development), effective May 15<sup>th</sup> 2016, has become automatically M/WBE certified by The Nassau County Office of Minority Affairs.

Section 4, paragraph 3, of the Nassau County Minority and Women-owned Business Enterprise ("MWBE") Rules states that "The Executive Director [of Nassau County Minority Affairs] may also certify M/WBEs based on existing M/WBE Certification from the State of New York and its certifying entities, and any other governmental entity or public authority that has an M/WBE certification program with standards comparable to that of Nassau County."

Pursuant to the referenced section, The Office of Minority Affairs determined the standards of New York State Empire State Development are comparable to that of Nassau County. Accordingly, any vendor or business-entity which has been duly certified as an M/WBE by New York State Empire State Development is hereby granted certification under the Nassau County M/WBE Program.

If you should have any questions, please contact the Office of Minority Affairs at 516 572 2240 or via email [mwbeinformation@nassaucountyny.gov](mailto:mwbeinformation@nassaucountyny.gov).

Sincerely,



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/20/2020

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).

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

**COVERAGES****CERTIFICATE NUMBER:** 1162993406**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	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:			6076062699	4/1/2019	4/1/2020	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$300,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COMP/OP AGG \$4,000,000 Deductible \$0
B	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6076062685	4/1/2019	4/1/2020	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Collision/Comp \$1,000/100
B	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			6076062718	4/1/2019	4/1/2020	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	6076062721	4/1/2019	4/1/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER 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)

County of Nassau is included as additional insureds under General Liability, when agreed in a written contract, subject to policy terms, conditions and exclusions.

**CERTIFICATE HOLDER****CANCELLATION**

County of Nassau  
240 Old Country Road  
Mineola NY 11501

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

AUTHORIZED REPRESENTATIVE

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
11/13/2019

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

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

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

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

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input type="checkbox"/> N/A					PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Indemnity Insurance		P32518.01-00	01-Nov-19	01-Nov-20	Not less than US \$1,000,000 any one claim and in all, including costs, charges and expenses.

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

**CERTIFICATE HOLDER****CANCELLATION**County of Nassau  
240 Old Country Road  
Mineola, NY 11501

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

AUTHORIZED REPRESENTATIVE

Aon Risk Services Northeast, Inc.

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