



Certified: --

E-17-24

FILED WITH NASSAU COUNTY CLERK OF
THE LEGISLATURE JANUARY 29, 2024 3:25PM

NIFS ID: CQCO24000001

Capital:

Contract ID #: CQCO24000001

NIFS Entry Date: 01/26/2024

Department: Comptroller

Service: Annual Comprehensive Financial Report

Term: from 02/02/2024 to 12/31/2028

Contract Delayed:

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

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

Vendor/Municipality Info:	
Name: Deloitte	ID#: 061454513
Main Address: 30 Rockefeller Plaza New York, NY 10112	
Main Contact: Connie Rauhauser	
Main Phone: (518) 424-0885	

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

Contract Summary

Purpose: Department requires assistance in the complex and time-consuming process of preparing the ACFR due to resource limitations within the Department and increasingly complex government accounting standards.
Procurement History: RFP
Description of General Provisions: The selected vendor will prepare and print the County's ACFR in accordance with Generally Accepted Accounting Principles (GAAP) (as applied to governments) and the guidance of the Governmental Accounting, Auditing and Financial Reporting Guide (GAAFR) so that the report is eligible to receive the GFOA's "Certificate of Excellence in Financial Reporting" Award (COA). The filing of the ACFR must be issued no later than June 30 of each year, however, the County has set an internal deadline to issue its ACFR no later than June 15 of each year, at which time it will be submitted to the GFOA for the COA.
Impact on Funding / Price Analysis: \$122,270.00 being encumbered at this time. Max amount of contract is \$649,148.
Change in Contract from Prior Procurement: N/A

Method of Source Selection:

- ☒ Request For Proposals awarded to proposer offering best value

RFP #: 0629-2343

Advertised On: 07/10/2023

Advertised In: Newsday

Proposals Due On: 09/12/2023

Number of proposals received: 3

Evaluation Committee members: Elizabeth (Betsy) Hill, Deputy Comptroller - Chair Lisa Tsikouras, County Director of Accounting Tolu Agosu, Deputy County Director of Accounting Kenia Bonilla, Accounting Executive Advisor Pina Ruperto, Accounting Executive Advisor

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.

Following is a detailed explanation of why other than the lowest cost proposal offered best value to the County:

The proposals and demonstrations by both Crowe LLP and Deloitte & Touche LLP were essentially equal in ability to meet the County's requested services. The Deloitte Best And Final Offer was the lowest, most responsible bid and in the first year they came in significantly lower than Crowe, even though the hours of work were not drastically different.

MWBE Participation:

- ☒ Participation of Minority-owned and Women-owned Business Enterprises in Nassau County Contracts: The selected contractor has agreed that it has an obligation to utilize best efforts to hire MWBE sub-contractors. Proof of the contractual utilization of best efforts as outlined in Exhibit EE may be requested at any time by the Comptroller's Office prior to the approval of claim vouchers. [Note: This box must be checked.]
- ☒ Department MWBE Responsibilities: To ensure compliance with MWBE requirements as outlined in Exhibit EE, Department will require vendor to submit list of subcontractor requirements prior to submission of the first claim voucher for services under this contract being submitted to the Comptroller.

Contractor is a (check all that apply):

- ☒ MWBE
☐ SDVOB

Recommendation: Approve as Submitted

Advisement Information

Fund	Control	Resp. Center	Object	Index Code	Sub Object	Budget Code	Line	Amount
GEN	10	1200	DE	COGEN1200	DE503	COGEN1200 DE503	01	\$122,270.00
						TOTAL	\$122,270.00	

Additional Info	
Blanket Encumbrance	
Transaction	
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	\$122,270.00
Federal	\$0.00
State	\$0.00
Capital	\$0.00
Other	\$0.00
Total	\$122,270.00

Routing Slip

Department			
NIFS Entry	Jeff Schoen	01/26/2024 04:26PM	Approved
NIFS Final Approval	Jeff Schoen	01/26/2024 04:38PM	Approved
Final Approval	Jeff Schoen	01/26/2024 04:38PM	Approved
County Attorney			
Approval as to Form	Thomas Montefinise	01/26/2024 05:15PM	Approved
RE & Insurance Verification	Grady Farnan	01/29/2024 10:21AM	Approved
NIFS Approval	Mary Nori	01/29/2024 10:38AM	Approved
Final Approval	Mary Nori	01/29/2024 10:38AM	Approved
OMB			
NIFS Approval	Nadiya Gumieniak	01/26/2024 04:39PM	Approved
NIFA Approval	Irfan Qureshi	01/26/2024 04:43PM	Approved
Final Approval	Irfan Qureshi	01/26/2024 04:43PM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Andrew Levey	01/29/2024 12:39PM	Approved
DCE Compliance Approval	Robert Cleary	01/29/2024 01:52PM	Approved
Vertical DCE Approval	Arthur Walsh	01/29/2024 02:30PM	Approved
Final Approval	Arthur Walsh	01/29/2024 02:30PM	Approved
Legislative Affairs Review			
Final Approval	Christopher Leimone	01/29/2024 03:06PM	Approved
Legislature			
Final Approval			In Progress
Comptroller			
Claims Approval			Pending
Legal Approval			Pending

Accounting / NIFS Approval			Pending
Deputy Approval			Pending
Final Approval			Pending
NIFA			
NIFA Approval			Pending

RULES RESOLUTION NO. – 2024

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

WHEREAS, the County negotiated a personal services agreement with Deloitte & Touche LLP to provide accounting related services, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute the agreement with Deloitte & Touche LLP.

CONTRACT FOR SERVICES

THIS AGREEMENT, (together with the schedules, appendices, attachments and exhibits, if any, this "**Agreement**"), dated as of the date (the "**Effective Date**") that this Agreement is executed by Nassau County, is entered into by and between (i) Nassau County, a municipal corporation having its principal office at 1550 Franklin Avenue, Mineola, New York 11501 (the "**County**"), acting for and on behalf of the 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) Deloitte & Touche LLP, having its principal office at 30 Rockefeller Plaza, New York, New York 10112-0015 (the "**Contractor**").

WITNESSETH:

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

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

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

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

1. **Term.** This Agreement shall commence upon the earlier of the commencement of the Services (as defined below) relating to the County's financial statements for the year ending December 31, 2023, and end with the completion of Services relating to the County's financial statements for each of the subsequent fiscal years ending through December 31, 2025 unless sooner terminated in accordance with the provisions of this Agreement. Upon mutual agreement of the parties, the term of this Agreement may be extended for up to two additional fiscal year audit periods, covering the fiscal years ending December 31, 2026 and December 31, 2027.

2. **Services.** (a) The services to be provided by the Contractor under this Agreement shall consist of assisting the Office in its preparation of its Annual Comprehensive Financial Report ("ACFR") including but not limited to, the specific services more fully described in the applicable statement of work (each, an "SOW") (the "Services"). Each SOW will reference this Agreement, is subject to the terms of this Agreement, and constitutes a separate agreement between the parties thereto. A form of SOW, which will be executed annually, is attached hereto as **Exhibit A**.

(b) Unless otherwise agreed to in an SOW, there will be no Contractor report or deliverables issued in connection with this engagement. The Services may consist of assisting County in the preparation of documentation and analyses. Although certain documentation may be initially drafted by Contractor's personnel for the County's consideration, the County will be solely responsible for reviewing and making ultimate decisions with respect to approval, potential modifications, and ultimate acceptance as well as any accounting conclusions reached.

Oral discussions and informal communications, or any documentation and analysis prepared by Contractor in connection with the scope of Services of this Agreement shall not represent an opinion or conclusion of Contractor on any matter related to our Services.

(c) **Inherent Limitations of an Entity's Internal Control.** Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

3. **Payment.** (a) Except as otherwise provided in Section 3(a)(IV) hereof, the maximum amount to be paid to the Contractor as full consideration for the Contractor's Services under this Agreement, including during the renewal of the Agreement, as provided above, shall not exceed six hundred forty-nine thousand one hundred forty-eight dollars (\$649,148.00.00) ("Maximum Amount"), which shall be subject to encumbrance and payable in accordance with the pricing structure set forth as follows:

I. Fees for services related to the preparation of the ACFR for the year ending:

	Fee amount
December 31, 2023	\$122,270
December 31, 2024	\$125,938
December 31, 2025	\$129,716
(Option) December 31, 2026	\$133,608
(Option) December 31, 2027	\$137,616

II. All Services will be billed at an hourly rate, pursuant to the payment schedule below, per annum, subject to a 3% annual increase:

Staff Assigned	Title	Estimated Billing Hours	Billing Rate
Jill Strohmeier/Tracey Guidry	Managing Director	52	\$445
Derek Gillespie	Partner	11	\$445
Mike Tartaglia	Senior Manager	50	\$335
Anastasia Zhukova	Senior Manager	55	\$335
Matthew Popso	Manager	4	\$265
Mike McDonnell	Senior	200	\$165

Katherine Pearson	Staff	200	\$125
	Total Hours	572	

III. Parties acknowledge that the Maximum 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 includes reimbursement for Contractor's travel time and expenses and for all 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. If the hours worked are less than estimated, then the lower amount shall be billed by Contractor.

IV. If there is a change (i) in the scope of Services or Additional Services to be provided under this Agreement, or (ii) in any circumstance with respect to this Agreement (or any attachments hereto), the parties shall negotiate in good faith to make an equitable adjustment to the to the rates set forth in Section 3(a)(II) and maximum amounts set forth in Section 3(a) and incorporate said adjustments into written contract amendments.

i. Should the need for any such Additional Services, in addition to Additional Services outlined above, be identified by the Contractor, it shall be the Contractor's responsibility to inform the Office, 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.

ii. Any Additional Services requested by the County and agreed to by the Contractor pursuant to this Agreement shall be billed at a blended hourly rate of four hundred twenty dollars (\$420) per hour.

(b) Vouchers; Voucher Review, Approval and Audit. County shall compensate Contractor for all Services performed and expenses incurred in connection with this Agreement and the applicable SOW. County shall be responsible for any taxes imposed on the Services or on this engagement, other than taxes imposed by employment withholding for Contractor's personnel or on Contractor's income or property. Unless otherwise agreed in an SOW, Contractor shall submit invoices for its services in April, May, and June of each year of the applicable SOW, and payment of the applicable invoice shall be made to the Contractor within thirty days of County's receipt thereof. If payment is not received within such period, (i) such invoice shall accrue a late charge equal to the lesser of (a) 1½ percent per month or (b) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law, and (ii) Contractor may also suspend or terminate the Services upon five days written notice to County.

(c) 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.

(d) Payments in Connection with Termination or Notice of Termination. Unless a provision of this Agreement or the applicable SOW 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. County agrees to pay to Contractor a pro-rata amount of the applicable fees for services performed and expenses incurred up to and including the effective date of termination within thirty (30) days of such early termination of this Agreement or the applicable SOW by either party.

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

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

6. Compliance with Law. (a) Generally. The Contractor shall comply with all applicable Federal, State and local Laws, and professional rules and standards, including, but not limited to those relating to conflicts of interest, discrimination, a living wage, disclosure of information and vendor registration in connection with its performance of the Services under this Agreement, to the extent such Laws are applicable to Contractor in performance of the Services. 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 (each, to the extent having the effect of law).

(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 in relation to the Services provided hereunder:

- (i) Contractor shall comply with the applicable requirements of the Living Wage Law, as amended.
- (ii) Failure to comply with the Living Wage Law, as amended, may constitute a material breach of this Agreement, the occurrence of which shall be determined solely by the County. Contractor has the right to cure such breach within thirty days of receipt of notice of breach from the County. In the event that such breach is not timely cured, the County may terminate this Agreement as well as exercise

any other rights available to the County under applicable law.

- (iii) It shall be a continuing obligation of the Contractor to inform the County of any material changes in the content of its certification of compliance, attached to this Agreement as Appendix L, and shall provide to the County any information necessary to maintain the certification's accuracy.

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

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

(e) Disclosure of Conflicts of Interest.

- (i) In accordance with County Executive Order 2-2018, the Engagement Leader has disclosed, to the best of his/her knowledge, as part of his/her response to the County's Business History Form, or other disclosure form(s), any and all instances where 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 is assigned to perform services under this Agreement or any SOW. The Engagement Leader shall have a continuing obligation, as circumstances arise, to update this disclosure throughout the term of this Agreement.
- (ii) Prior to beginning work on a specific Service, the County agrees to provide Contractor with the opportunity to accept or decline any request by the County to conduct the specific Service for any reason based upon Contractor's business practices, professional standards, or otherwise. The County acknowledges that in order to determine whether to accept or decline any such request, Contractor may, among other things, (1) conduct an internal search for potential conflicts or independence-impairing situations with respect to any of the parties involved, and (2)

engage in internal discussions or discussions with Contractor's affiliates or related entities regarding the requested work and any other matters deemed appropriate by Contractor under the circumstances. Such discussions may include sensitive or confidential information related to the specific Service, and County hereby consents to Contractor having such discussions.

County acknowledges that, given the size and number of the affiliated and related entities of Contractor, we may not identify all potential conflicts. However, should a potential conflict or independence-impairing situation come to the attention of the Contractor personnel responsible for any Services after beginning work on the specific Service, Contractor will so advise County promptly. In the event of such identified potential conflict, County will, at its option, promptly request, in writing, (1) Contractor not to proceed with the Services hereunder in connection with such potential conflict or (2) Contractor to proceed with such Services, provided that Contractor also agrees to proceed. In the event of a potential independence-impairing situation, Contractor reserves the right to suspend work until such issue is remedied or cured.

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

- (i) The Contractor has been provided a copy of the Nassau County Vendor Code of Ethics issued on June 5, 2019 (the "Vendor Code of Ethics") attached hereto as Exhibit B, and Contractor's engagement team will comply with all of its provisions while performing the Services to the extent that such Vendor Code of Ethics is applicable to Contractor's engagement team in performance of the Services and does not conflict with the terms of this Agreement or the applicable SOW or Contractor's own policies;
- (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) Reserved.
- (iv) Reserved.
- (v) The Contractor will continue to distribute the Vendor Code of Ethics, to new Participating Employees added or changed during the term of this Agreement; and
- (vi) The Contractor will distribute the Vendor Code of Ethics to any subcontractors (other than Contractor's affiliates or related entities) or other lower tier participants who have participated in procurements for work performed under this Agreement.

(g) Confidential Information. The parties further acknowledge that in the course of

this Agreement or any SOW they may have access to and/or be in possession of confidential information of the other party. "Confidential Information" shall mean information regarded by the disclosing party as confidential, including information relating to its past or present research, development or business affairs and any proprietary products, materials or methodologies. Each party shall hold in confidence, in the same manner as it holds its own confidential information of like kind, but in no event less than a reasonable standard of care, all Confidential Information of the other party to which it may have access hereunder. Access to Confidential Information shall be restricted to those of the party's personnel with a need to know and engaged in a permitted use. The foregoing shall not prohibit or limit any party's use of information (including but not limited to ideas, concepts, know-how, techniques and methodologies) (i) previously known to it, (ii) independently developed by it, (iii) acquired by it from a third party without continuing restriction on use, or (iv) which is, or becomes, publicly available through no breach by it of this Agreement. Neither party shall use the Confidential Information of the other party for its own benefit or for the benefit of any third party, except as expressly permitted in this Agreement. This section shall survive any termination of this Agreement. Either party may disclose Confidential Information of the other party as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards or rules, provided that, to the extent permitted by applicable law or regulation, the receiving party gives the disclosing party prompt notice of such requirement and an opportunity to oppose such disclosure or seek a protective order or other appropriate remedy. Either party may also disclose Confidential Information of the other party in connection with litigation pertaining hereto, provided that, the receiving party uses reasonable efforts to get confidential treatment of any information disclosed, and provided, further, that such disclosure is limited to such judicial proceeding.

(h) Internal Use. All Services and Deliverables shall be solely for County's benefit and are not intended to be relied upon by any person or entity other than County. County shall not disclose the Services or Deliverables, or refer to the Services or Deliverables in any communication, to any person or entity other than County except (i) as expressly set forth in this Agreement or any SOW; (ii) to County's contractors solely for the purpose of their providing services to County relating to the subject matter of this Agreement or any SOW, provided that they comply with the restrictions on disclosure set forth in this sentence; or (iii) to the extent included within County-created materials that do not in any way, expressly or by implication, attribute such materials to Contractor or its subcontractors. County agrees to indemnify and hold harmless Contractor, its affiliates and subcontractors, and their respective personnel from all Claims attributable to claims of third parties, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of Contractor or its subcontractors.

(i) Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in connection with this Agreement or any SOW. The parties recognize that such laws and regulations restrict the export and reexport of the Services and Deliverables to jurisdictions subject to territorial U.S. economic sanctions (currently Crimea, Cuba, Iran, North Korea, Russia, Syria, and the Donetsk and Luhansk National Republics in Ukraine).

7. Rights to Work. Contractor has rights in, and may, in connection with the performance of the Services, use, create, modify, or acquire rights in, works of authorship, materials, information, and other intellectual property (collectively, the "Contractor IP"). Upon full payment to Contractor under this Agreement or any SOW, and subject to the terms contained herein, (i) the tangible items specified as deliverable(s) in this Agreement or such SOW (the "Deliverables") shall become the property of the County, provided, however, that Contractor may

use, reproduce, display and distribute excerpts and data from the deliverables, either alone or together with other material, in the ordinary course of Contractor's business, so long as such excerpts and data do not identify County by name or contain any of the County's confidential or proprietary information, and provided further that Contractor retains all right, title and interest in and to its processes, benchmarking data and data collection tools, assessment models and pertinent methodologies such as Strategic Planning, Contractors proprietary research and other pre-existing materials and data, such as Data Collection Templates and Survey Tools for Applications and Infrastructure, and benchmark comparisons ("Preexisting Intellectual Property").

Nothing contained in this Agreement shall preclude Contractor from rendering services to others or developing work products that are competitive with, or functionally comparable to, the Services. Contractor shall not be restricted in its use of ideas, concepts, know-how, data and techniques acquired or learned in the course of performing the Services, provided that Contractor shall not use or disclose any of County's confidential information.

Preexisting Materials: County shall retain its rights in any proprietary material that County supplies to Contractor. If the County provides Contractor with materials owned or controlled by County or with use of, or access to, such materials, the County grants to Contractor all rights and licenses that are necessary for Contractor to fulfill its obligations under each Statement of Work. Contractor grants to County for internal purposes only a worldwide, royalty-free, non-exclusive perpetual license to use Contractor IP contained in the Deliverables in connection with its use of the Deliverables. Except for the foregoing license grant, Contractor or its licensors retain all rights in and to all Contractor IP. To the extent any Contractor IP provided to County in connection with the Services constitutes inventory within the meaning of section 471 of the Internal Revenue Code, such Contractor IP is licensed to County by Contractor as agent for its product company subsidiary on the terms and conditions contained herein. The rights granted in this Section do not apply to any intellectual property that is licensed to County under a separate agreement.

8. **Data Protection.** Contractor acknowledges that it may have access to certain of the County's computer and communications systems and networks for the purposes set forth in this Agreement. If, in performance of the Services, any data is made available or accessible to Contractor, its employees, agents or contractors, pertaining to County business or financial affairs, or to County's projects, transactions, clients or customers, Contractor will not store, copy, analyze, monitor or otherwise use that data except for the purposes set forth in this Agreement for the benefit of the County. Contractor will comply with all laws, regulations, and government orders relating to personally identifiable information ("PII") and data privacy that are applicable to Contractor in its performance of Service with respect to any such data that Contractor receives or has access to under the Agreement or in connection with the performance of the Services. Contractor will otherwise take commercially reasonable measures to protect PII and will not use, disclose, or transfer across borders such PII except as necessary to perform under this Agreement or as authorized by the data subject or in accordance with applicable law.

9. **Minimum Service Standards.** : (a) Reserved.

(b) The Contractor shall deliver Services under this Agreement in a professional manner consistent with the applicable professional standards of the industry in which the Contractor operates. The Contractor shall take reasonable 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 material professional licenses and certifications ("Approvals") that is necessary for Contractor to obtain under applicable law, regulations, or professional standards or rules applicable to Contractor for it to perform the Services in connection with this Agreement. EXCEPT FOR THE WARRANTIES SET FORTH IN THIS AGREEMENT, AND TO THE EXTENT PERMITTED BY LAW, THE CONTRACTOR DISCLAIMS, TO THE EXTENT APPLICABLE TO THE SERVICES, ALL WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. The Contractor shall also provide notice regarding any changes to the Engagement Leader working on the Project. Office shall have the right to interview any new candidate assigned to the Engagement Leader role in the Project.

10. Indemnification; Defense; Cooperation. (a) Each party agrees to indemnify, defend and hold harmless the other party, its employees, subcontractors, officers and agents, from and against any third party claims, liabilities, loss, damage or expenses (including reasonable attorney's fees and court costs) ("Claims") solely for bodily injury, death or physical damage to real or tangible personal property directly caused by the negligence or willful misconduct of the indemnifying party during the course of the provision of Services under the applicable SOW and that does not arise from indemnifying party's performance obligations under the applicable SOW.

(b) Intellectual Property Indemnity: Upon notification of a claim against County alleging any Contract Deliverable infringes any U.S. copyright, patent or trade secret of any third party, Contractor will defend such claim at its expense and will pay any costs or damages that may be finally awarded against County. Contractor will not indemnify County however, if the claim of infringement is caused by (1) County's misuse or modification of the Deliverable; (2) County's failure to use corrections or enhancements made available by Contractor; (3) County's use of the Deliverable in combination with any product, platform, network, data, or information not provided by Contractor (4) information, materials, directions, specifications, requirements, designs, or materials provided by County or on behalf of County. If any Deliverable is, or in Contractor's opinion is likely to be, held to be infringing, Contractor shall at its expense and option either: (a) procure the right for County to continue using it, (b) replace it with a non-infringing equivalent, (c) modify it to make it non-infringing, or (d) require County to cease use of the Deliverable and refund to County the fees paid for such Deliverable. The foregoing provisions of this sub-Section constitute the sole and exclusive remedy of the indemnified parties, and the sole and exclusive obligation of Contractor, relating to a claim that any of Contractor's Deliverables infringes any patent, copyright or other intellectual property right of a third party.

(c) The indemnified party shall provide the indemnifying party with prompt written notice of any claim, liability, or expense for which indemnification is sought hereunder (an "Indemnity Claim"), cooperate in all reasonable respects with the indemnifying party in connection with any such Indemnity Claim, and use reasonable efforts to mitigate any Indemnity Claim; provided, however, that the indemnified party's failure to comply with the foregoing obligations shall not relieve the indemnifying party of its indemnification obligations, except to the extent the indemnifying party has been actually prejudiced by such failure. The indemnifying party shall be entitled to defend and control the handling of any such Indemnity Claim, with counsel of its own choosing that is reasonably satisfactory to the indemnified party. The indemnifying party shall not settle any Indemnity Claim without the prior written consent of the indemnified party.

11. 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 include "Nassau County" as an additional insured with respect to Contractor's acts or omissions in performance under this Agreement 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 of liability of not less than One Million Dollars (\$1,000,000.00) per claim (iii) compensation insurance for the benefit of the Contractor's employees ("Workers' Compensation Insurance"), which insurance is in compliance with the New York State Workers' Compensation Law, and (iv) such additional insurance as the County may from time to time specify.

(b) Acceptability; Deductibles; Subcontractors. All insurance obtained and maintained by the Contractor pursuant to this Agreement shall be (i) written by one or more commercial insurance carriers licensed or legally authorized to do business in New York State, except that insurance markets based in London, and/or the domestic surplus lines markets that operate on a non-admitted basis are permitted, provided that the Contractor's broker can provide financial data to establish that a market is equal to or exceeds the financial strengths associated with the A.M. Best's rating of A or better or the equivalent rating from another nationally recognized ratings provider, and the non-admitted status does not affect the Contractor's insurance coverage in the United States, and is otherwise 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 ACORD 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 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 unless replacement coverage meeting the terms and conditions hereunder are obtained without lapse 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.

12. Assignment; Amendment; Waiver; Subcontracting. This Agreement and each SOW shall be binding on the parties and their respective permitted successors and assigns. This Agreement and the rights and obligations hereunder or any SOW 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 the Contractor, and any purported assignment, other disposal or modification without such prior written consent shall be null and void. Notwithstanding the foregoing, County hereby consents to Contractor subcontracting a portion of the Services to any Deloitte Entity and to any other third party, (provided that subcontracting to any third party (other than any Deloitte entity) shall be subject to the approval of the County and satisfaction of other contract requirements), in each case, whether located within or outside of the United States. Services performed by Contractor's subcontractors shall be invoiced as professional fees on the same basis as Services performed by Contractor's personnel unless otherwise agreed. Contractor agrees to be responsible to County for the Services performed by its subcontractors to the same extent that Contractor would be responsible to County if Contractor had performed such Services. No Deloitte Entity other than Contractor and no personnel of any Deloitte Entity shall have any liability to County relating to or in connection with this Agreement, any SOW, or the Services, and County will not bring any action against any such Deloitte Entity, or any personnel of any Deloitte Entity in connection with this Agreement, any SOW, or the Services. 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. Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), the member firms of DTTL, and each of their respective affiliates (including Contractor) are referred to herein collectively as the "Deloitte Entities" and individually as a "Deloitte Entity."

13. Termination. (a) Generally. Either party may, upon giving thirty (30) calendar days' written notice identifying specifically the basis for such notice, terminate this Agreement for breach of a material term or condition of this Agreement, provided the other party shall not have cured such breach within the 30-business day cure period. The County may also terminate this Agreement for its convenience upon thirty (30) calendar day's written notice to Contractor. Any SOW may be terminated by either party at any time by giving thirty (30) days prior written notice to the other party. In the event of termination of any SOW for breach, the breaching party shall have the right to cure the breach within the notice period. In the event of any termination, Contractor shall be entitled to payment of all fees incurred prior to the effective date of such termination. Contractor may terminate this Agreement, upon written notice to County, if Contractor determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules. Contractor shall endeavor to provide reasonable advance notice to County of a termination pursuant to the preceding sentence. Additionally, all provisions of this Agreement which are by their nature or by implication intended to survive the expiration or termination of this Agreement shall survive such expiration or termination. In the event of any termination of this Agreement, this Agreement shall continue to apply to all SOWs that are in existence at the effective date of such termination and under which the Services have not been completed. If any SOW is terminated pursuant to this Agreement, this Agreement shall continue to apply to all SOWs that have not been terminated.

(b) 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 reasonable actions 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.

14. Accounting Procedures; Records. The Contractor shall maintain and retain, for a period of six (6) years following the date of termination or expiration of an SOW issued under this Agreement, complete and accurate billing and payment books and records for fees and expenses incurred in performing the Services ("Records") in accordance with accounting procedures and practices consistently applied during the term of this Agreement whether maintained electronically or manually. Such Records shall be available, upon prior written request and during normal business hours, 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 provided each representative first signs a confidentiality agreement with Contractor on confidentiality terms at least as stringent as those contained herein covering information obtained by such representative in the course of such inspection). Any Records made available under this Section may be redacted by Contractor to the extent necessary to protect its proprietary and confidential information and to avoid any invasion of personal privacy. The provisions of this Section shall survive the termination of the applicable SOW.

15. 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 Office 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 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 Office. 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, provided however that the time limitation set forth in this Section 15(b) shall not restrict the Contractor's ability to assert any claim, counterclaim, cross-claim or defense in any action or special proceeding initiated by the County or any third party.

16. Work Performance Liability. The Contractor is and shall remain primarily liable for the completion of all work in accordance with this Agreement. The Contractor shall be primarily liable even when using affiliates, subcontractors, or independent contractors 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.

17. Governing Law. This Agreement and each SOW, and all matters relating to or in connection with this Agreement and each SOW shall be governed and construed in accordance with, the Laws of New York State, without regard to the choice of law principles thereof.

18. Notices. Any notice, request, demand or other communication required to be given or made in connection with this Agreement or any SOW 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 or her successor, at the address specified above for the Office, or via e-mail, (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.

19. Section and Other Headings: Interpretation. 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. Each of the provisions of this Agreement shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence) or otherwise, notwithstanding the failure of the essential purpose of any remedy. Liability limits set forth herein are intended solely to set maximum limits and are not intended as estimates of liability. Any references herein to the term "including" shall be deemed to be followed by "without limitation." In the event of any conflict between the terms of this Agreement and the terms of any SOW, the terms of this Agreement shall control, except to the extent that such SOW provides that specified provisions therein shall control over specified provisions 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 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. Limitation of Liability: Neither party shall be liable for any loss of use, data, goodwill, revenues, or profits (whether or not deemed to constitute a direct Claim), or any

consequential, indirect, special, incidental damages, punitive, or exemplary loss, damages or expense relating to or in connection with this Agreement, any SOW, or the Services, whether or not advised of the possibility of such damages. Contractor's total liability arising out of this Agreement, and SOW, or the provision of the Services shall be limited to the fee paid by the County under the specific Statement of Work under which such liability arises. The terms of this Section shall not apply to any Claim for which one party has an express indemnification obligation under this Agreement or any SOW. In circumstances where any limitation or exculpations set forth herein are unavailable, the aggregate liability of Contractor, its affiliates and subcontractors, and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

23. **Third-Party Beneficiaries:** This Agreement and the applicable SOW is for the benefit of the parties only. None of the provisions of this Agreement or the applicable SOW are for the benefit of, or enforceable by, any third party. It is the intention of Contractor and the County that no third party shall have the right to (i) rely on the Services or Deliverables provided by Contractor, or (ii) seek to impose liability on Contractor as a result of the Services or any Deliverables furnished to County. Notwithstanding the foregoing, any third parties referenced in any disclaimer or waiver of liability, limitation on damages or actions, or indemnity in this Agreement or any SOW are intended third-party beneficiaries of such terms and may in their own right enforce such terms.

24. County Responsibilities

(a) In addition to County's responsibilities as set forth in this Agreement and an SOW, County shall cooperate with Contractor in the performance of the Services, including providing Contractor with adequate working space, facilities, and equipment and timely access to data, information, and personnel of County. With respect to the data and information provided by County to Contractor or its subcontractors for the performance of the Services, County shall have all rights required to provide such data and information and shall do so only in accordance with applicable law and with any procedures agreed upon in writing. If Contractor is provided with access to or use of County's facilities outside of the United States for the purpose of performing the Services, such facilities may not be dedicated solely for Contractor's use and Contractor will not be deemed a tenant of County with respect to such facilities.

(b) County shall be solely responsible for, among other things (i) the performance of its personnel and agents; (ii) the accuracy and completeness of all data and information provided to Contractor for purposes of the performance of the Services; (iii) making all management decisions, performing all management functions, and assuming all management responsibilities; (iv) designating a competent management member to oversee the Services; (v) evaluating the adequacy and results of the Services; (vi) accepting responsibility for the results of the Services; and (vii) establishing and maintaining internal controls, including monitoring ongoing activities.

(c) The Services may include advice and recommendations, but Contractor will not make any decisions on behalf of County in connection with the implementation of such advice and recommendations. Contractor's performance is dependent upon County's (i) timely and effective satisfaction of its responsibilities under this Agreement or any SOW, and (ii) timely decisions and approvals in connection with the Services, upon which Contractor shall be entitled to rely.

(d) Contractor shall use diligent efforts to meet performance dates set forth in this

Agreement or any SOW and shall notify County promptly if Contractor encounters significant delays in completing the Services. Notwithstanding the foregoing, all performance dates contained in this Agreement, or any SOW shall be regarded only as estimates.

25. Approval of Deliverables. County shall approve each Deliverable that conforms in all material respects to the requirements therefor set forth in this Agreement or any SOW. Approval of a Deliverable shall be deemed given by County if County has not delivered to Contractor a notice that such Deliverable does not conform with the foregoing within fifteen days of delivery.

26. Disputes. Any controversy or claim between the parties arising out of or relating to this Agreement or any SOW (a "Dispute") shall be resolved by mediation or binding arbitration as set forth in this Section 26 shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

(a) Mediation: All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

(b) Arbitration Procedures: If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held in Nassau County, New York. The arbitration shall be solely between the parties and shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules").

The arbitration shall be conducted before a panel of three arbitrators. Each of the parties shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of this Agreement and the applicable SOW and to abide by the terms of this Section 26. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the State of New York (without giving effect to its choice of law principles) in connection with the Dispute. Inconsistent with this Agreement or such SOW, including the limitation on liability and indemnification provisions contained herein. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. No discovery shall be permitted in connection with the arbitration, except to the extent that it is expressly authorized by the arbitrators upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a party shall give written notice to all other parties and afford such parties a reasonable opportunity to object to the disclosure. Further,

judgment on the arbitrators' award shall be entered in a Federal or State Court having jurisdiction and located in the State of New York.

(c) Costs: Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

27. Non-Solicitation. During the term of this Agreement or any SOW and for a period of one (1) year thereafter, each of the parties agrees that its personnel (in their capacity as such) who had substantive contact with personnel of the other in the course of the performance of Services under this Agreement or such SOW shall not, without the other's consent, directly or indirectly solicit the services of such personnel of the other. This provision shall not restrict the right of either party to solicit generally in the media.

28. Non-exclusivity. The County acknowledges that the Contractor may (i) provide any services to any person or entity, and (ii) develop for itself, or for others, any materials or processes, including those that may be similar to those produced as a result of the Services, provided that Contractor complies with its obligations of confidentiality set forth hereunder.

29. Severability. If any term of this Agreement or any SOW is unenforceable, such term shall not affect the other terms, but such unenforceable term shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permitted the intent of the parties set forth in this Agreement or such SOW.

30. Force Majeure. Neither party shall be liable for any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.

31. Entire Agreement. This Agreement and all the exhibits attached hereto, together with the pertinent SOW, represent the full and entire understanding and agreement between the parties regarding the subject matter hereof and supersedes all prior agreements (whether written or oral) of the parties relating to the subject matter of this Agreement.

[Remainder of Page Intentionally Left Blank.]

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

DELOITTE & TOUCHE LLP

By: Jill Strohmeyer

Name: Jill Strohmeyer

Title: Managing Director

Date: January 26, 2024

NASSAU COUNTY

By: _____

Name: _____

Title: County Executive

☐ Deputy County Executive

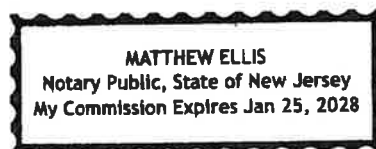
Date: January 26, 2024

PLEASE EXECUTE IN BLUE INK

STATE OF NEW ^{Jersey} YORK)
)ss.:
COUNTY OF Morris)

On the 26 day of January in the year 2024 before me personally came Jill Stranmeyer to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Essex; that he or she is the Managing Director of Deloitte & Touche LLP, the corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto by authority of the board of directors of said corporation.


NOTARY PUBLIC



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

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

NOTARY PUBLIC

Appendix EE

Equal Employment Opportunities for Minorities and Women

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

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

(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, upgrading, 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, upgrading, 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) For solicitations or advertisements in conjunction with the Services provided hereunder, 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 in conjunction with the services provided hereunder.

(e) The Contractor shall, in its advertisements and solicitations for Subcontractors in conjunction with the services provide hereunder, 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 in conjunction with the services provide hereunder and, at the time of requesting such authorization, must submit a signed Best-Efforts Checklist.

(g) Contractors for projects in conjunction with the services provide hereunder 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 plans 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) In conjunction with the services provide hereunder, 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 conjunction with the services provide hereunder, 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) In conjunction with the services provide hereunder, 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) In conjunction with the services provide hereunder, the Contractor shall be bound by the provisions of Section 109 of Local Law No. 14-2002 providing for enforcement of violations as follows:

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

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

c. Upon conclusion of the arbitration proceedings, the arbitrator shall submit to the Executive Director his recommendations regarding the imposition of sanctions, fines, or penalties. The Executive Director shall either (i) adopt the recommendation of the arbitrator: (ii) determine that no sanctions, fines or penalties should be imposed or (iii) modify the recommendation of the arbitrator, provided that such modification shall not expand upon any sanction recommended or impose any new sanction or increase the amount of any recommended fine or penalty. The Executive Director, within ten days (10) of receipt of the arbitrator's award and recommendations, shall file a determination of such matter and shall cause a copy of such determination to be served upon the respondent by personal service or

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

(m) In conjunction with the services provide hereunder, 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, blueprints 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 in relation to services provided hereunder (other than Contractor's affiliates or related entities). Subcontractor shall include a person or firm that provides labor, professional or other services, materials or supplies to a prime contractor that are necessary for the prime contractor to fulfill its obligations to provide services to the County pursuant to a county contract. Subcontractor shall not include a supplier of materials to a contractor who has contracted to provide goods but no services to the County, nor a supplier of incidental materials to a contractor, such as office supplies, tools and other items of nominal cost that are utilized in the performance of a service contract.

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

Appendix L

Certificate of Compliance

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

1. The chief executive officer of the Contractor is:

_____ (Name)

_____ (Address)

_____ (Telephone Number)

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

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

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

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

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

Dated _____

Signature of Chief Executive Officer

Name of Chief Executive Officer

Sworn to before me this

_____ day of _____, 20__.

Notary Public

Exhibit A

EXHIBIT A — FORM OF STATEMENT OF WORK FOR ACCOUNTING-RELATED ADVISORY SERVICES

STATEMENT OF WORK

Engagement Name:	Preparation of Nassau County Annual Comprehensive Financial Report for the year ended December 31, 2023
SOW Number:	2023-01
Authorized Start Date:	[Date]

This statement of work (SOW) incorporates the terms and conditions of the agreement between Deloitte & Touche LLP ("D&T" or "Contractor" or "we" or "our") and Nassau County (the "County" or "Client" or "you"), dated January 26, 2024 (the "Agreement"), and applies to the performance of the accounting-related advisory services described below (the "Services" or "engagement"). Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Agreement.

SCOPE OF SERVICES

The Services to be provided by the Contractor under this SOW are listed as follows:

- A. The Contractor will assist in the preparation of the draft of the County's Annual Comprehensive Financial Report ("ACFR") for the year ended December 31, 2023, based on accounting conclusions reached by management, in accordance with Generally Accepted Accounting Principles ("GAAP") (as applied to governments) and the guidance of the Governmental Accounting, Auditing and Financial Reporting Guide ("GAAFR").
- B. The Contractor will assist in the preparation of all ACFR drafts and final financial exhibits, based on accounting conclusions reached by management, including, but not limited to, tables included in the Management's Discussion and Analysis ("MD&A"), exhibits, statements, footnotes and other disclosures reported in accordance with all Governmental Accounting Standards Board ("GASB") Statements; the Table of Contents; the statistical section; and the Footnotes accompanied by work papers adequate for the outside auditors to review. The County will provide the Contractor with the necessary files from the County's financial system as well as the County's spreadsheets and documents needed to prepare the required exhibits, schedules, footnotes, etc.
- C. Upon signing of the contract, the Contractor will re-create the December 31, 2022 ACFR to confirm the prior year mappings, and the Contractor understands the County's funds, accounts, exhibits, reporting and roll-forwards to allow for consistent transition to the December 31, 2023 ACFR.
- D. The Contractor will assist the County as they meet with the outside auditors and will meet with the

County to discuss the details of all required reporting, as necessary. Periodic meetings with the County to discuss the status of the project will be scheduled for mutually agreed upon timing.

- E. The Contractor will assist in the preparation of the ACFR statements, exhibits, footnotes, etc., independently from the County's documents and compare to the County's documents.
- F. The Contractor will assist the County in reconciling funds, statements, exhibits, etc., as necessary.
- G. The Contractor will be responsible for preparing the following exhibits, footnotes and statistical schedules, at a minimum, which will be subject to review and approval by the County.
 - i. Reconciliation of GAAP Fund Balances to Budgetary Basis (Footnote 15 in the 2022 ACFR);
 - ii. Change in Accounting Principal, if required;
 - iii. Statistical Section Schedules T-1 through T-6, as reported in the County's 2022 ACFR; and
 - iv. Any new or other statement, exhibit, footnote or statistical section schedule that would be more efficient to have the Contractor prepare.
- H. The Contractor will work with the County to understand if all blended and discretely presented component units are appropriately identified and included in the ACFR, including extracting data from the component unit financial statements from inclusion in exhibits and footnote disclosures. The Contractor will provide necessary GASB 34 entries, for management's review and approval, for the inclusion of the component units and suggest changes to the component unit's reporting to conform with County reporting.
- I. The Contractor will work with the County and/or the auditors (with the support and involvement of the County) to resolve questions and issues related to the preparation and presentation of information in the ACFR. This includes providing guidance to County representatives pertaining to the preparation and presentation of information in the ACFR and recommendations for streamlining the MD&A, with specific emphasis on the requirements for the Certificate of Excellence in Financial Reporting Award of the GFOA.
- J. The Contractor will perform quality assurance on all draft ACFRs and the final ACFR to see that cross references, amounts, statements and balances in the disclosures, statements, exhibits and tables are in agreement prior to presenting to the County for review.
- K. The Contractor will draft responses, for management's review and approval, to the GFOA comments from its review of the prior year's ACFR, which was submitted for the Certificate of Achievement for Excellence in Financial Reporting ("COA") Program.
- L. Upon management's approval and finalization of the ACFR, the Contractor will provide the County with a complete ACFR in PDF form and up to 100 copies of the ACFR in hard copy.

- M. Upon completion of the ACFR, the Contractor must provide the Comptroller's Office with all supporting documentation, including but not limited to, spreadsheets and exhibits that were used to generate the ACFR, as well as a complete ACFR in a Microsoft Word document to be used to file the County's Single Audit report.
- N. Assist the County in responding to questions regarding the reporting to New York State through the Annual Financial Report ("AFR"), formerly known as the Annual Update Document (AUD), and subsequent questions from or disagreements with the State Comptroller's Office regarding the reporting through AFR.

In conjunction with the services to be provided by the Contractor, the Comptroller's Office will:

- A. Consult with the Contractor on a timetable to be used as a guide for the completion of the ACFR.
- B. Prepare worksheets of the County's results, inclusive of all County funds, starting from the County's books of record contained in the Nassau Integrated Financial System ("NIFS"), or such other financial software used by the County, and adjusted to the modified accrual basis and full accrual basis as presented in the ACFR's governmental and fiduciary fund statements and the government-wide statements.
- C. Prepare supporting analysis, if deemed needed, in order to complete the ACFR.
- D. Provide the Contractor with audited reports from the component units.
- E. Provide the Contractor with report(s) from an actuary regarding the Other Post- Employment Benefits ("OPEB") liability, as necessary.
- F. Communicate requests from the Contractor to the appropriate departments, component units and outside auditors, as necessary.

The Services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA).

DELIVERABLES

The Deliverables anticipated for this engagement consist of:

- A draft Annual Comprehensive Financial Report (ACFR) and supporting schedules, when applicable, provided to management for review in advance of June 15, 2024, or such other date agreed upon by the County and D&T. Once management finalizes and approves the ACFR, Contractor will have the final document printed.
- The Comptroller's Accounting Division will provide the deliverables to the Contractor as they become available. The Contractor will proactively review those deliverables for accuracy, completeness and correct format and will promptly discuss necessary revisions with Comptroller's Accounting Division. The Contractor will not wait for the completed draft ACFR to provide this feedback.

The above deliverables, as well as other verbal or written comments and observations provided by D&T in connection with the Services shall not represent an opinion or conclusion of D&T on any accounting position, implementation strategy, or other topic related to the Services.

Client management will be solely responsible to review and make all decisions with respect to potential modifications and ultimate approval and acceptance of any comments or observations made, or deliverables

provided, by D&T.

ASSUMPTIONS

The following is a list of some of the assumptions and expectations that, together with the information provided to D&T as of the date of this SOW, the nature and scope of the Services, the expected resource requirements and other commitments from Client, and the anticipated duration of the Services, form the "Assumptions" upon which D&T has relied upon in agreeing to perform the Services. Any deviation from the Assumptions may cause changes to the estimated timing, fees, expenses, deliverables, level of effort required, or may otherwise impact D&T's performance of the Services:

- Client is primarily responsible for engaging in all key meetings, walkthroughs and providing access to additional resources who can answer questions / provide key information in a timely manner for the success of the engagement.
- Client is responsible for sourcing all requisite data. Data and information requests by D&T will be fulfilled by Client within one (1) week of request.
- The Contractor's draft ACRF is intended to include all applicable GASB pronouncements. This includes providing guidance to County representatives on the reporting of existing or new GASB statements, and providing disclosures, as needed.

ENGAGEMENT STAFFING

Our engagement team has been selected to align the team's skills with the technical and practical necessities of the engagement.

Jill Strohmeyer, Audit & Assurance Managing Director, Deloitte & Touche LLP, will participate as Engagement Leader for this engagement, maintaining overall responsibility for these Services on behalf of D&T.

Derek Gillespie, Audit & Assurance Partner, Deloitte & Touche LLP will coordinate daily management of D&T professionals for the Services for this engagement.

PROFESSIONAL FEES AND TIMING

Professional fees and expenses for this SOW will not exceed \$122,270 and will be billed based on the rates set forth in the Agreement.

D&T will invoice Client the professional fee amounts as listed in the table below.

#	Invoice date	Fee amount
1	April 2024	30%
2	May 2024	30%
3	June 2024	40%
Total Professional Fee		\$100%

This engagement is expected to start during January 2024 and is estimated to be completed by June 15,

2024, or such other date agreed upon by the County and D&T.

The filing of the ACFR is expected to be completed no later than June 15, 2024, so Contractor endeavors to provide a draft for management review in advance of such date. The Contractor will provide the County with a timetable, to be agreed upon with the County, and which should include County deliverable dates, as well as the expected date that the Contractor anticipates providing a complete first draft of the ACFR to the County. Work on the 2023 ACFR by the Contractor is expected to begin in early April 2024 and the first complete draft of the ACFR is expected to be delivered to the County on or about June 1, 2024. The timetable is subject to change and is subject to County approval. There may be a need for more than one ACFR draft to be completed by the Contractor prior to finalization. Once finalized and approved by management, the Contractor will provide the County with a final ACFR in a readable PDF format for submission to the GFOA.

CHANGE ORDERS

The scope of the Services as documented herein shall remain unchanged, except as otherwise agreed by D&T and Client in writing. If any of the following events occur while D&T is engaged to provide the Services (each a "Change Order Event"), D&T shall be entitled to an agreement between the parties to alter one or more aspects of this SOW (a "Change Order") to compensate it for actual and anticipated additional effort:

- The scope, approach, or timing of the engagement or the Services change.
- Significant delays are encountered that are beyond the reasonable control of D&T.
- An engagement Assumption proves to be invalid.
- Client fails to perform its responsibilities or meet its obligations as set forth herein.

D&T will notify Client in a reasonable period after becoming aware of a Change Order Event. Notwithstanding anything to the contrary in this SOW or the Agreement, if the parties are unable to reach a complete agreement on a Change Order within thirty (30) days of Client being notified of a Change Order Event, D&T may, at its option, suspend or terminate the engagement upon written notice to Client.

ACKNOWLEDGMENTS AND AGREEMENTS

The Client acknowledges and agrees to the following:

- The Services will not constitute an engagement to provide audit, compilation, review, or attestation services as described in the pronouncements on professional standards issued by the AICPA, the U.S. Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or any other form of assurance as a result of performing the Services.
- The Client will not seek D&T's opinion, and D&T will not provide any such opinion, on the application of accounting principles in connection with this engagement. Furthermore, Client management agrees that it will not represent to any third parties that it has obtained such opinion from D&T under this engagement.
- D&T will not perform any management functions, make management decisions, assume any management responsibilities, or otherwise perform in a capacity equivalent to that of management or an employee of the Client, including assuming any financial reporting oversight role; authorizing, executing, or consummating any transactions, or otherwise exercising authority on behalf of the Client or having the authority to do so; preparing source documents or originating data, in electronic or other form, evidencing the occurrence of any transactions; recording of any amounts in books and records of the

Client; supervising employees of the Client in the performance of their activities; reporting to the board of directors on behalf of management of the Client; or providing any legal advice with respect to, or conducting a legal review of, any documents, records, or policies of the Client.

- The Services may include advice and recommendations, but the Client will be solely responsible for the financial statements, and all decisions regarding its policies and processes, as well as the accounting treatment of any item or transaction (including decisions regarding its compliance with U.S. GAAP and Governmental Accounting Standards Board (GASB). D&T may not be informed of, and is not responsible for, any accounting or reporting policies or processes instituted, or final accounting or reporting positions taken, by the Client. Furthermore, the Client shall be solely responsible for, among other things, (1) designating a member of management with appropriate technical accounting and reporting knowledge to oversee the Services and to sustain meaningful and substantial involvement in all phases of this engagement; and (2) any forward-looking information (including any models, projections, forecasts, budgets, synergies, feasibility analyses, assumptions, estimates, methodologies, metrics, or bases for support). For the avoidance of doubt, D&T will be responsible for the performance of the Services.
- The Services may include access to the work of the Client's or the business's advisors, including public accounting firms, or to financial statements, financial information, or data reported on by such advisors. The Client agrees that such access is not for the purpose of affirming or evaluating the procedures or professional standards used by such other advisors. In this regard, we call your attention to the possibility that advisors may perform procedures concerning the same information or data, and perhaps the same accounts and records, and reach different observations than D&T for a variety of reasons, including the possibilities that (1) additional or different information or data might be provided to them that was not provided to us; (2) they might perform different procedures; or (3) their professional judgments concerning, among other things, complex, unusual, or poorly documented matters may differ from ours.
- D&T will not be responsible for the accuracy or completeness of any data made available to D&T through any third-party tool, database, or software application. The Client further acknowledges and agrees that D&T will have no responsibility for evaluating the functionality of such third-party tool, database, or software application, nor for any results obtained by D&T through the use of such third-party tool, database, or software application.
- The assignment of any ranking or rating and resulting prioritization of recommendations is subjective; others, utilizing the same information, may arrive at different results. Client management is responsible for the final determination of the appropriate scale to be utilized for rankings, the definitions for each ranking on the scale, and the assignment of prioritization to each recommended action item. Deliverables that include any prioritization, categorization, or rating ranking will not be considered an opinion expressed by D&T.
- Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.
- The Services provided under this Agreement should not be used as the sole basis for management's assertion in connection with the Sarbanes-Oxley Act. D&T will make no representations or warranties nor provide any assurances that (1) the Client's disclosure controls and procedures and the internal control and procedures for financial reporting are compliant with the certification requirement and internal control reporting requirement of the Sarbanes-Oxley Act, or (2) the Client's plans are sufficient

to address and correct any shortcomings that would prohibit the Client from making the required certification or from reporting under the Sarbanes-Oxley Act.

- Management is responsible for informing the Client's auditors and those charged with governance of all deficiencies in the design or operation of internal control over financial reporting, including separately disclosing all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting. In addition, D&T's personnel performing the Services may communicate directly to the Client's independent accountants such findings and information that have been previously communicated to the management of the Client.
- D&T may utilize software that is currently owned by or licensed to us in connection with the performance of the Services. If the Client would like us to use other software, such software is to be acquired by and licensed to the Client, with D&T as a sublicensee for use in connection with the performance of the Services. With respect to software that is owned or licensed to us, if Client personnel will access or use such software, the Client agrees to become a licensee in accordance with terms established by D&T.
- D&T will not be responsible for the accuracy or completeness of any data or other information made available to us by the Client or obtained by us from Client through any third-party tool, database, or software application. Client further acknowledges and agrees that we will have no responsibility for evaluating the functionality of any such third-party tool, database, or software application, nor for any results obtained by us through the use of such data, information or third-party tool, database, or software application.
- For the avoidance of doubt, the following services, among other things, are specifically excluded from the scope of Services hereunder: merger, acquisition or divestiture services, including financial and accounting due diligence, tax due diligence, review of business operations, and assessment of the commercial merits of a proposed transaction; automation or technology implementation services such as vendor selection, build/configuration, testing, training, deployment or Hypercare.
- Substantial and meaningful involvement of management of the Client is critical to the success of this engagement. The Client is responsible for ensuring that the identified Client personnel (1) actively participate in both the planning and execution of this engagement and (2) will be available to resolve issues and make decisions in a timeframe that supports achievement of the engagement timelines and work plans.
- Any deliverables provided to the Client hereunder by D&T may be disclosed by the Client to those charged with governance of the Client only for their informational purposes and solely in their capacity as a member of those charged with governance.
- Any deliverables provided to the Client hereunder by D&T may be disclosed by the Client to the Client's independent accountants to the extent required solely in connection with their audit of the Client's financial statements.

• * * * * *

Deloitte & Touche LLP

Nassau County

By:

By:

Printed Name:

Printed Name:

Title:

Title:

Date:

Date:

Exhibit B

Vendor Code of Ethics

Appendix B: Vendor Code of Ethics

The Vendor Code of Ethics, provided below, sets forth a Code of Conduct for vendors to ensure that Nassau County Vendors are conducting their business with integrity, ethics, and compliance with all applicable laws and regulations.

BRUCE BLAKEMAN
NASSAU COUNTY EXECUTIVE

NASSAU COUNTY



Vendor Code of Ethics



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Chapter 1: DEFINITIONS

As used in this Code, the following terms have the following meanings:

Adverse Job-Related Action includes any material alteration to existing terms, conditions, and privileges of employment, such as dismissal, demotion, suspension, compulsory leave, disciplinary action, creation of a hostile work environment, negative performance evaluation, any action resulting in loss of staff, office space or equipment or other benefit, reduction in compensation, failure to appoint, failure to promote, or any transfer or assignment or failure to transfer or assign against the wishes of the affected employee.

Contact means any oral or written communication with any Nassau County Employee, other than the Designated Point(s) of Contact, where it could be reasonably inferred that such contact was intended to influence, or could reasonably be expected to influence, the subject of a County procurement.

Designated Point(s) of Contact means the individual(s) designated by the County to be a Vendor's only contact with Nassau County following the public advertisement of a solicitation or the issuance of a request for a bid, proposal, or quote for small purchase, until the award of a resulting contract and, where applicable, approval by the County Legislature. This timeframe, further defined in the State Procurement Lobbying Law, is also known as the Restricted Period.

Nassau County Employee means any officer, official or employee of Nassau County.

Family Member means (i) a Nassau County Employee's Spouse, Domestic Partner, Child, Sibling or Parent; (ii) a person who is a direct descendant (or the spouse of a direct descendant) of a Sibling of the Nassau County Employee or a Sibling of the Nassau County Employee's Spouse or Domestic Partner; or (iii) a person living in the same household as a Nassau County Employee.

Gift means the transfer, without equivalent consideration, of anything of benefit, tangible or intangible, having more than nominal value, including, but not limited to, cash, loans, forbearance,



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services, travel, gratuities of any kind, favors, money, meals, refreshments, entertainment, hospitality, admittance to private clubs, use of time-shares, personal use of the Vendor's facilities, promises, tickets to entertainment or sporting events, weekend trips, golf outings, loans of equipment, or other thing or benefit. A Gift need not be intended to influence or reward any individual or entity.

Nassau County Code of Ethics means Nassau County Charter Section 2218, and the rules and regulations promulgated thereunder as may be amended or modified.

Participating Employee means any Vendor employee who engages in any written or oral communication of a non-clerical or non-administrative nature with Nassau County or with a Nassau County Employee(s) as part of or in connection with the procurement.

Participating Nassau County Employee means any Nassau County Employee who the Vendor knows, has reason to know, or can reasonably anticipate is involved in a specific procurement, in either a direct or decision-making capacity, but not in a clerical capacity. This includes but is not limited to the Designated Point of Contact, the project manager, the project manager's staff to the extent that they are involved in the procurement, members of selection committees, technical experts and negotiating teams.

Primary Contracting Party means a Vendor who intends to directly enter into or has a contract with Nassau County.

Retaliatory Action is defined as any Adverse Job-Related Action taken by, or at the direction or request of, a Vendor or a Vendors' Employees as a result of any individual's (i) good-faith report with respect to a violation or potential violation of this Code or the law; or (ii) cooperation in any investigation of unlawful conduct or misconduct conducted by Nassau County or by federal, state, or local law enforcement officials.

State Procurement Lobbying Law means New York State Finance Law Sections 139-j and 139-k, and the rules and regulations promulgated thereunder as may be amended or modified.

Vendor means any individual or entity seeking to or doing business



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with Nassau County within the scope of this Code, including, without limitation, contractors, consultants, suppliers, manufacturers seeking to act as the primary contracting party, officers and employees of the foregoing, as well as any subcontractors, subconsultants and suppliers at all lower tiers.

Chapter 2: LIMITATIONS AND REPORTING OF CONTACTS WITH NASSAU COUNTY

Section 2.01 Designated Point(s) of Contact

Each procurement solicitation issued by Nassau County will identify the Designated Point(s) of Contact for that solicitation as required by the State Procurement Lobbying Law. Once the Designated Point(s) of Contact is/are established, the Vendor and any person or entity acting on the Vendor's behalf, including without limitation, those providing compensated or uncompensated lobbying, advocacy, consulting or other services should ensure that its contacts with Nassau County are in compliance with the requirements of the State Procurement Lobbying Law.

Chapter 3: GIFTS OR CONTINGENT FEES

Section 3.01 Zero Tolerance

No Vendor may offer or give any Gift, directly or indirectly, to a Nassau County Employee. Similarly, no Vendor may offer or give any Gift, directly or indirectly, to any Family Member of a Nassau County employee where such Gift is made because of the Vendor's relationship with the Nassau County Employee. Additionally, no Vendor may accept a gift from a Nassau County Employee.

This Zero-Tolerance Policy applies regardless of actual intentions. In other words, even if a Gift does not, or is not intended to, influence an action or decision by a Nassau County Employee, it is prohibited by this Code.

Section 3.02 Personal Relationships

Notwithstanding the foregoing, if a Vendor has a pre-existing family or personal relationship with the Employee, a Gift that is wholly unconnected with the Employee's duties on behalf of Nassau County is



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not necessarily prohibited.

In determining whether the giving of an item was motivated by personal rather than business concerns, the following factors are considered:

- (a) the history of the relationship between the donor and the recipient, including but not limited to the mutuality of gift giving;
- (b) whether the item was paid for by the donor.

The giving of an item shall not be considered to be motivated by a family or personal relationship if the donor seeks to charge or deduct the value of the item as a business expense or seeks reimbursement from a client.

However, regardless of the family or personal relationship between a Vendor and an employee, a Gift is strictly forbidden where it is being given under circumstances where it can reasonably be inferred that it was intended to influence the employee in the performance of his or her official duties.

Section 3.03 Contingent Fees

The Vendor will not employ or retain any individual or entity for the purpose of soliciting or securing a Nassau County contract upon any agreement or understanding for a commission, percentage, brokerage, or fee that is contingent or dependent upon the outcome of the procurement.

Chapter 4: NEGOTIATIONS FOR FUTURE EMPLOYMENT

Section 4.01 Restrictions During the Procurement Process

Vendors shall not discuss future employment with Participating Nassau County Employees or their Family Members from the date the procurement is advertised or solicited through 30 days following the date that the procurement is awarded, even if a Participating Nassau County Employee contacts the Vendor regarding employment. Questions regarding whether a particular Nassau County employee is a Participating Nassau County Employee for a specific



procurement should be directed to the Designated Point of Contact for the procurement.

Section 4.02 Restrictions Post Award

Vendors are prohibited from offering or discussing an employment opportunity with a Nassau County Employee or his or her Family Members before whom the Vendor has or expects to have a pending specific matter including, but not limited to, negotiations, performance evaluation, task order selection, approval of a voucher or invoice, or approval of or agreement to a contract amendment, change order, or deviation or waiver until:

- (i) 30 days from the time the matter before the Employee is closed, or
- (ii) 30 days from the time the Employee has no further involvement with the matter because of recusal or reassignment.

Chapter 5: CONFLICT OF INTEREST

Section 5.01 Financial Interest

Neither the Vendor, nor any director, officer, principal, owner, or partner thereof, as the case may be, may have a 10% or greater interest, nor shall the Vendor, nor any director, officer, principal, owner, or partner thereof, acquire a 10% or greater interest, either directly or indirectly, in any company or firm that would conflict in any manner or degree with the performance of the Nassau County contract.

The Vendor will not permit an employee having a 10% or greater interest, either directly or indirectly, in any company or firm that would conflict in any manner or degree with the performance of the Nassau County contract to be employed in the performance of the Nassau County contract.

Section 5.02 Personal Business Dealings

Neither the Vendor, nor any director, officer, principal, owner, or partner thereof, may have a non-County business dealing with a



Vendor Code of Ethics

Participating Nassau County Employee where it can be reasonably inferred that the purpose of the business dealing, at least in part, is to influence the Participating Nassau County Employee's action on a pending County matter.

Section 5.03 Disclosure and Cooperation

The Vendor shall disclose immediately to the County any real or potential conflict of interest of which it becomes aware. This obligation is ongoing and shall last through the completion of performance of the contract. The Vendor shall provide to Nassau County, at the County's request and upon such forms as may be furnished by Nassau County, a disclosure of organizational, financial, contractual or other affiliations with any organization or entity that has interests that may be substantially affected by the procurement solicitation or award. The Vendor shall fully cooperate in any inquiry or investigation undertaken by Nassau County to determine whether any such affiliations present a conflict of interest, or whether any other provision of this Code has been violated. The Vendor shall fully cooperate with audits, investigations, examinations and reviews by the Nassau County Inspector General conducted pursuant to section 187 of the Nassau County Charter.

Section 5.04 Confidential Information

At no time shall any Vendor who obtains confidential or proprietary Nassau County information in the course of doing or seeking to do business with the County disclose any such information to any person not authorized by Nassau County to receive such information or use such information for any personal gain except as necessary to fulfill its contractual obligations to Nassau County.

If the Vendor receives from any source confidential or proprietary Nassau County information prior to the award of a resulting contract and, where applicable, approval by the County Legislature, without the explicit approval of the Designated Point of Contact, the Vendor shall immediately so notify the Designated Point of Contact.

Nassau County confidential or proprietary information includes, but is not limited to, internal cost estimates and proposals submitted by other Vendors.



Section 5.05 Prohibition Regarding Bidding by Participants in Procurement Development

No Vendor who participates in the development of a scope of work, solicitation documents, assessment criteria, contractual instruments or technical specifications may participate as a bidder, sub-bidder, proposer or sub-proposer on that particular procurement or perform any work on that particular procurement or any other procurement that would constitute an organizational conflict of interest or would give that Vendor an unfair advantage over other bidders or proposers on that procurement. This prohibition may be waived in writing by the County Chief Procurement Officer upon a showing of good cause.

Chapter 6: FORMER NASSAU COUNTY EMPLOYEES

Section 6.01 Appearance Before Former Agency-Two Year Bar

Except as provided for in Section 2218(8) of the Nassau County Code of Ethics, the Vendor will not permit a former Nassau County Employee to appear or practice before any Nassau County agency, either prior to award or in the performance of a Nassau County contract, for a period of two years after termination of the Nassau County Employee's services with the County.

Section 6.02 Appearance Before Former Agency-Life Time Bar

Except as provided for in Section 2218(8) of the Nassau County Code of Ethics, the Vendor will not permit a former Nassau County Employee to appear, practice, communicate or otherwise render services before the agency that employed the officer or employee or any other agency of Nassau County, either prior to award or in the performance of an agency's contract in relation to any case, proceeding, application or transaction with respect to which such former officer or employee was directly concerned and in which he or she personally participated, or which was under his or her active consideration during the period of his or her employment. This provision is a lifetime bar on projects that the former Nassau County Employee previously worked on while employed by the County.



Chapter 7: NON-COLLUSION

Section 7.01 Independent Bid Assessment

The Vendor will calculate the price(s) contained in any bid or proposal independently, without collusion, consultation, communication, or agreement with any competing Vendor for the purpose of restricting competition.

Section 7.02 Non-Communication of Bid

Unless otherwise required by law, the price(s) which the Vendor quotes in its bid or proposal will not knowingly be disclosed by the Vendor, directly or indirectly, to any competing Vendor prior to the closing date for bids or proposals.

Section 7.03 Bid Submission

The Vendor will not make any attempt to induce any other individual or entity to submit or not to submit a bid or proposal.

Chapter 8: DISTRIBUTION AND CERTIFICATION

Section 8.01 Distribution of Vendor Code of Ethics and Vendor's Participating Employee Acknowledgements

As a condition of being considered for the award of any contract above the County's small purchase threshold of \$10,000, the Vendor will be required to distribute copies of the Nassau County Vendor Code of Ethics to all Participating Employees prior to any of those employee's participation in the procurement. The Code may be distributed either in hard copy or electronically as a separate PDF.

Additionally, as a condition of being considered for the award of any contract above the County's small purchase threshold, the Vendor will be required to obtain an acknowledgement from each of its Participating Employees ("Participating Employee Acknowledgements") that they have received, read, understand, and will comply with the Nassau County Vendor Code of Ethics.



Vendor Code of Ethics

The Vendor's responsibility for distributing copies of the Nassau County Vendor Code of Ethics and obtaining such signed Participating Employee Acknowledgements is ongoing until completion of performance of the contract and shall be retained for the same period as the Vendor is required to retain other contract documents in accordance with their contract with the County.

Receipt and retention of Participating Employee Acknowledgments by the Vendor shall be subject to audit by Nassau County.

Section 8.02 Vendor Certifications

The vendor by signing the final contract thereby certifies and attests to the following:

- (a) The Vendor has been provided with a copy of the Nassau County Vendor Code of Ethics and will comply with all of the provisions of the Code;
- (b) All of its Participating Employees during the course of procurement or contract have been provided with a copy of the Nassau County Vendor Code of Ethics prior to any of those employees' participation in the procurement;
- (c) All Participating Employees have completed the acknowledgement required by Section 8.01 of this Code;
- (d) The Vendor will retain all of the signed Participating Employee Acknowledgements for the same period as the Vendor is required to retain other contract documents in accordance with their contract with the County;
- (e) The Vendor will continue to distribute the Nassau County Vendor Code of Ethics, obtain signed Participating Employee Acknowledgements as new Participating Employees are added or changed during the contract period, and retain all of the signed acknowledgements for the same period as the Vendor is required to retain other contract documents in accordance with their contract with the County.



Section 8.03 Subcontractor Certifications

As a condition of being considered for the award of any contract above the County's small purchase threshold, the Vendor will obtain certifications executed by authorized officials from all of its lower tier subcontractors, subconsultants and suppliers (as well as from any other subcontractors, subconsultants and suppliers from whom that Vendor is soliciting or has received proposals for work on a Nassau County contract) whose employees have communicated or may communicate with Nassau County Employees. This obligation is ongoing and shall last through the completion of performance of the contract. Receipt and retention of lower tier certifications by the Vendor shall be subject to audit by Nassau County.



Chapter 9: PENALTIES

Section 9.01 Responsibility Determination

For violation of any provision of the Nassau County Vendor Code of Ethics, Nassau County may avail itself of every remedy in law or equity, or as agreed to by parties in any contract, including but not limited to declaring the Vendor non-responsible or in material breach of the contract.

Section 9.02 Civil/Criminal Penalties

Additionally, violation of the Nassau County Vendor Code of Ethics or a provision thereof may subject the Vendor to criminal or civil penalties under State or Federal law.

Chapter 10: REPORTING OBLIGATION

Section 10.01 Reporting Gift Requests

Notwithstanding the provisions of Chapter 4 above, the Vendor is obligated to immediately report to Nassau County's Inspector General and the County Chief Procurement Officer, any and all requests made to the Vendor by any Nassau County Employee for a Gift.

Section 10.02 Reporting Material Changes

The Vendor is under a continuing obligation to report any change in circumstances that materially affects any prior report to Nassau County to Department of Chief Contracting Officer, including but not limited to disclosure of conflicts of interest and representations made in the Contractor Responsibility Form.

Section 10.03 Reporting Violations and Overpayments

The Vendor is obligated to timely report in writing to Nassau County's Inspector General, in connection with the award, performance or closeout of the Nassau County contract or subcontract, any credible evidence of significant overpayments on the contract or that a principal, employee, agent or subcontractor has committed a



Vendor Code of Ethics

violation of law involving fraud, conflict of interest, bribery or gratuities.

Chapter 11: PROHIBITION ON RETALIATION

Section 11.01 Prohibition

To facilitate the reporting obligations under Chapter 10, this code strictly forbids all Vendors and Vendors' Employees from taking any Retaliatory Action against individuals who make such reports.



Vendor Code of Ethics

**CERTIFICATION REGARDING
DISTRIBUTION OF
NASSAU COUNTY VENDOR CODE OF
ETHICS**

Bid/Proposal No.: _____

Project Description: _____

The prospective lower tier participant _____ (subcontractor, subconsultant, or supplier name) hereby certifies, by submission of this bid or proposal to _____ [prime contractor] in connection with the Nassau County bid or proposal number referenced above, to the best of its knowledge and belief, that all officers and personnel who have communicated or may communicate with Nassau County employees during the course of the procurement and through the completion of performance of the contract have been provided with a copy of the Nassau County Vendor Code of Ethics prior to each of these employee's participating in the procurement.

Executed this _____ day of _____, 20____.

By _____ Signature of Authorized Official

_____ Name and Title of Authorized Official



Together, creating the change that matters

Proposal to provide Accounting Services in
Connection with the Preparation of the Annual
Comprehensive Financial Report (ACFR) to
Nassau County (the “County”)

(RFP No. CO 0629-2343) | September 12, 2023



Financial
Reporting
experience



On-call
accounting
experience



Training
opportunities



Competitive fees

What if your accounting services provider
could give you **MORE?**



Ongoing timely technical guidance from
public-sector and GASB standards specialists



Unwavering focus on providing value
beyond the scope



Meaningful technical and sector insights to
guide your decision making



Access to multidisciplinary specialists
for future needs across areas

* As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP. Please see <http://www.deloitte.com/us/about> for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.



Deloitte & Touche LLP
30 Rockefeller Plaza
New York, NY, 10112-0015
Tel: +1 212 492 4000
www.deloitte.com

September 12, 2023

Mr. Charles Casolaro, Esq.
Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501
email: comptroller-rfp-responses@nassaucountyny.gov

Dear Charles,

Thank you for the opportunity to provide our proposal for Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report (ACFR) to Nassau County (the "County"). We are proud to have served as the County's previous auditor in 2013 and look forward to the opportunity to continue our valued relationship with the County.

While any professional services provider with the relevant technical experience can supply such services, it is the way the services are provided that makes the difference. A deep understanding of the issues affecting public sector entities, strength of relationship with regulatory authorities, seasoned professionals, an innovative approach focused on quality and efficiency, and continuous communication from a local and accessible team—these are the attributes that set Deloitte apart.

Deloitte is driven by a purpose, to make an impact that matters, through our focus on client-service excellence, innovative accounting approach, and delivering value beyond the reporting. We share your values, understand your future goals, and are committed to serving you.

What is important to you is important to us and your Deloitte team will deliver just that. We will work closely with the County, bringing in the right team and right specialists as your needs evolve, providing the right technical guidance when it matters, and meeting reporting deadlines. As your trusted professional services provider, we will reduce your operational accounting burden by enhancing your accounting experience through the right people, empowered by consistent processes and innovative technology.

Excellent service begins with great one-on-one relationships. We will listen to you. Your input will be critical as we develop and tailor our accounting services. If you have any questions or need additional information, please don't hesitate to contact us.

We look forward to serving you and establishing a long and mutually rewarding relationship.

Best regards,



Jill Strohmeyer

Lead Client Service Managing Director
+1 212 436 2363
email: jstrohmeyer@deloitte.com

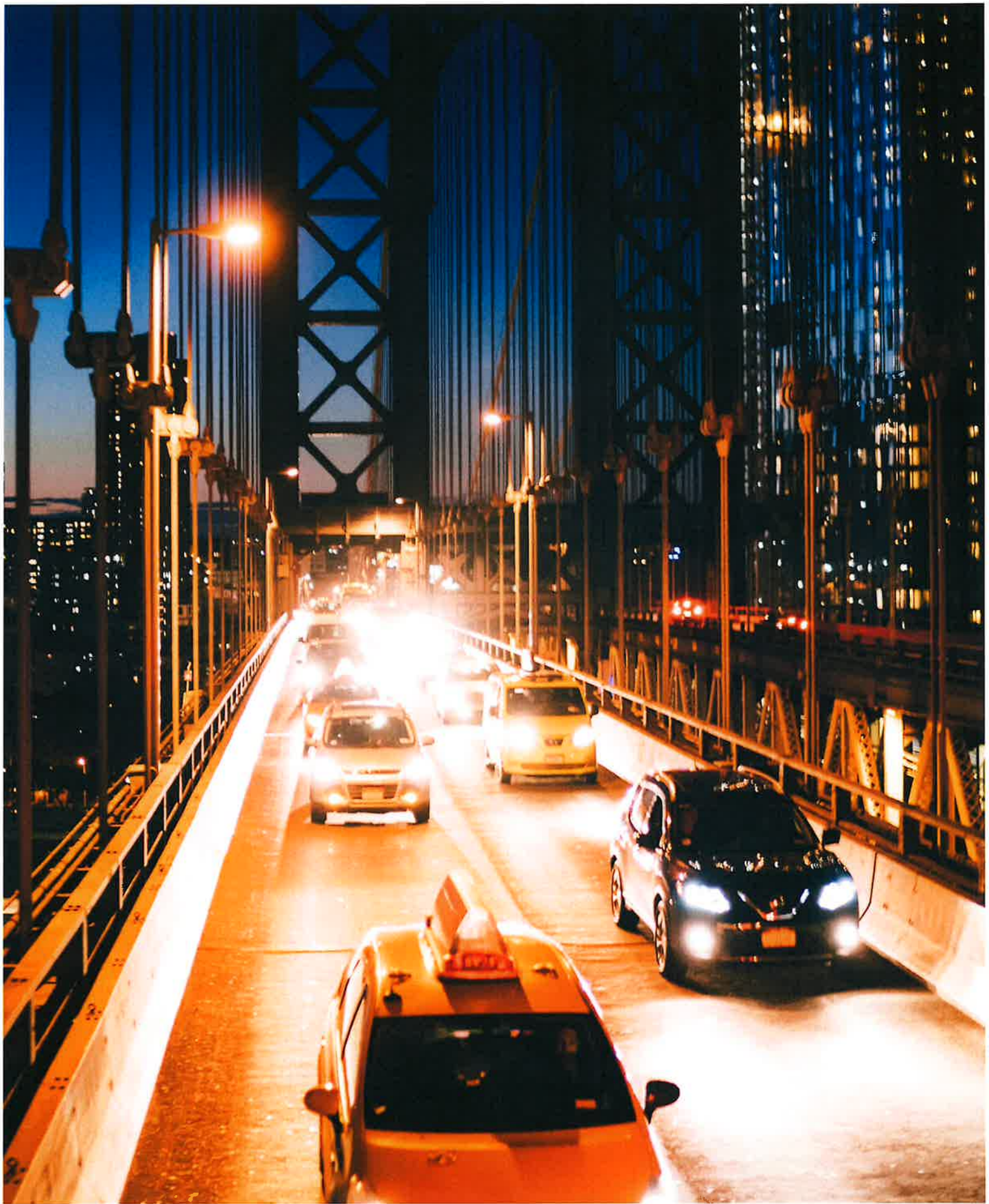


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Why choose Deloitte?

We are privileged to having served the County previously and want you to take a new look at us. We bring to the County deep knowledge of accounting and reporting from our experience over the years, and our continued focus on being leaders in audit quality brings to you a team that will be able to guide you with your on-call accounting and technical requirements.

Why do we feel that Deloitte is best placed to serve the County now, and for years to come. This page answers this question, and why we believe that the County will benefit from the team and approach we have put together to serve you. We want to show you what it looks like to get more from your professional services relationship and we look forward to making a difference for the County—at competitive fees.

Institutional knowledge

- With our prior experience auditing the County, we have institutional knowledge of your systems—ability to “hit the ground running” and enable seamless onboarding
- You have experienced our client-service excellence approach and will benefit from our focus on being accessible, responsive, transparent, and insightful
- Based on your needs, you will receive meaningful technical insights and thought-leadership on the government sector and regulatory matters, which will be valuable to your decision-making, from CFO insights, Dbriefs, Roadmap series, Heads Up, and several other sources

Public sector and on-call accounting experience

- **Jill Strohmeyer**, your lead client services engagement management director, comes with extensive experience serving public-sector clients in New York, and will be your main point-of-contact
- Consistently served public-sector state government clients for **50+ years**, with **15,000+ professionals**
- Experience in implementing other GASB pronouncements for public-sector clients “One-stop shop” for governmental, accounting and technology insights
- Have served **7 of the 10 largest US counties** over the past three years

You deserve to be served by the leading firm

in *Accounting Today's* list of the top 100 accounting firms from 2019 to 2023

1st

in innovation, winner of the “Digital innovation of the year” award for the Omnia ESG module (2022), *International Accounting Bulletin*

1st

in sustained audit quality leadership based on publicly available PCAOB inspection results

1st

on *Vault's* 2023 Accounting 50 list, holding steady for the past nine years

2nd

In public audit **wins** among Big Four over past six years, based on publicly available data on *Audit Analytics*

1st

RFP mapping and response

#	RFP Section	Location	Deloitte response section
Appendix B: PROGRAM DESCRIPTION AND STAFFING.			
1	Staffing: Bios of firm principals as well as staff expected to be assigned to this engagement.	Pages 15-20	2.4 Staffing section: Team that will work with you
2	Detail prior experience in providing services as described in the Scope, including staff expected to be assigned to this engagement. Provide your approach with the use of technology, training and other mechanisms you can offer the County regarding the services as described in the Scope.	Pages 15-25	2.4 Staffing section: Team that will work with you 2.5 Firm qualifications and experience 2.6 Our experience in brief 2.7 Representative public sector clients served 2.8 Our experience in financial statement audits in the Tri-State region 2.9 Client references 2.10 The industry leader in quality
3	Detail prior experience with public sector clients (similar size and scope), including detail of work with local governments in New York State (NYS), subject to NYS Local Law, Finance Law, and Municipal Law and those governments which report through the New York State AUD. Provide the name, address, contact person, telephone number and email address for the three largest entities for which you currently provide services similar to those described in this RFP, and if applicable, three for which you no longer provide such services. For entities that have terminated their relationship with your firm, specify the reasons for termination.	Pages 15-25	2.4 Staffing section: Team that will work with you 2.5 Firm qualifications and experience 2.6 Our experience in brief 2.7 Representative public sector clients served 2.8 Our experience in financial statement audits in the Tri-State region 2.9 Client references 2.10 The industry leader in quality
4	Detailed cover letter on the firm's letterhead indicating EIN number and the name of the parties authorized to discuss and/or enter into negotiations with Nassau County with respect this proposal.	Page 26	2.11 Cover Letter: Authorized parties
5	Other thoughts regarding the scope as discussed in Section C.2- Scope of Services.	Page 28	Sharing thought leadership to guide your decision making
APPENDIX C: TECHNICAL PROPOSAL			
6	Describe the work product you will deliver. Include an explanation of all relevant computer technology with which you are familiar and with which you will employ to complete the engagement. Please enumerate all matrices you have developed and explain how they can be and/or will be applied to develop the County's preparation of the ACFR.	Pages 29-35	3.1 Why call on Deloitte as your accounting advisor? 3.2 What Deloitte can do for the County 3.3 Our ACFR Methodology 3.4 Our approach to ACFR 3.5 Implementation schedule 3.6 Potential benefits to the County
7	Describe your previous experiences in the preparation of an ACFR and explain your familiarity with GAAP as it applied to governments, and GAAFR standards. Include the number of clients for whom you have assisted in the preparation of an ACFR with the description of which clients were located in New York State and which clients were of the size and complexity of Nassau County. Also include a brief summary of the outcome(s) realized by your clients as a result of your services with respect to ACFR preparation, including whether or not those clients submitted and received the GFOA award.	Pages 21-24, 29-35	2.5 Firm qualifications and experience 2.6 Our experience in brief 2.7 Representative public sector clients served 2.8 Our experience in financial statement audits in the Tri-State region 2.9 Client references 3.1 Why call on Deloitte as your accounting advisor?

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Proposal to provide Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report (ACFR)
to Nassau County (the "County")
(RFP No. CO 0629-2343)

			3.2 What Deloitte can do for the County
			3.3 Our ACFR Methodology
			3.4 Our approach to ACFR
			3.5 Implementation schedule
			3.6 Potential benefits to the County
8	Provide a cost proposal for your services. Include the names and rates of pay of all individuals who will be assigned to assist in the preparation for the County's ACFR. Such cost proposal should include proposed fee schedules showing maximum, not-to-exceed amounts.	Pages 10-11	1. Cost proposal
9	Provide examples of what you would deem as "out-of-scope" services.	Page 10	1.4 Assumptions, point 3,4
10	Provide the qualifications, experience and level of personnel the proposer will assign to perform the services, and their commitment;	Pages 15-20	2.4 Staffing section: Team that will work with you
11	Affirmatively state the proposer's commitment to the continuing education and professional development of its staff;	Page 36	3.8 What kind of training/learning does Deloitte provide for its employees?
12	Describe the proposer's financial stability;	Page 35	3.7 Deloitte's financial stability
13	Provide copies of previous ACFRs completed by the proposer	--	As per RFP Addendum #4: Must have either provided ACFR preparation services or have audited ACFRs through audit engagements for at least three previous municipalities of similar complexity, and scope that report governmental fund statements on a modified accrual basis, reporting proprietary and fiduciary funds, government wide statements and issue Annual Comprehensive Financial Reports (ACFRs). Please refer to Pages 15-25
14	Provide an implementation schedule that will meet the County's stated deadlines.	Page 34	3.5 Implementation schedule
15	Statement that the proposer has registered with the County as a vendor	Page 41	6. Statement that the proposer has registered with the County as a vendor
16	Proposal confidentiality	Page 42	7. Proposal confidentiality
17	Exceptions to RPF	Page 43	8. Exceptions to RPF
18	Additional Information	Page 44	9. Additional Information

1. Cost proposal

1.1 Commitment to fair fees

We know you expect a reasonable and competitive fee. We understand and support your desire to control costs as much as possible, and our fees reflect the dedication to doing things the right way with quality and integrity. If fees present an impediment to choose Deloitte as your professional services provider, we welcome the opportunity to discuss our estimate with you and confirm our understanding of your future accounting advisory, standards implementation, and other service needs. (Please refer to the 'Cost Proposal' table in Appendix A in the next page and our statement below the cost proposal table in italics)

1.2 Engagement-related expenses

Engagement-related expenses have already been incorporated in our pricing and will not be billed separately.

1.3 Client acceptance procedures

Our proposal is being made subject to the conditions that (a) Deloitte & Touche LLP, and Nassau County subsequently reach and enter into a mutually acceptable written agreement for the proposed services, and (b) Deloitte & Touche LLP completes, to its satisfaction, its standard client acceptance and continuance procedures with respect to this proposed engagement.

1.4 Assumptions

1. The services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA). However, the performance of the services does not constitute an engagement to provide audit, compilation, review, or attest services as described in the pronouncements on professional standards issued by the AICPA or the US Public Company Accounting Oversight Board and, therefore, Deloitte will not express an opinion or any other form of assurance with respect to any matters (including, without limitation, compliance with US generally accepted accounting principles and SEC rules and regulations).
2. The County will take responsibility for making all management decisions and performing all management functions; designating an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services; evaluating the adequacy and results of the services performed; accepting responsibility for the results of the services; and establishing and maintaining internal controls, including monitoring ongoing activities.
3. Our fee does not include efforts related to the adoption of new GASB accounting pronouncements, such implementations will be billed additionally at the same rates set forth herein.
4. Any other projects unrelated to the preparation of the ACFR (as mentioned in the '3.4 Our approach to ACFR' section) such as assessing internal control gaps, preparing cost reports, preparing the schedule of expenditures of federal awards, responding to regulator inquiries or calculating OPEB/Pension liabilities will be considered out of scope. Unrelated projects would be billed additionally upon further discussion and agreement with the County.

Appendix A

COST PROPOSAL

Proposed Cost Breakdown

Staff Assigned	Title	Estimated Billing Hours	Billing Rate	Total Cost (Hours x Rate)
Jill Strohmeier	Managing Director	62	\$445	\$27,590
Tracey Guidry Cooley	Managing Director	11	\$445	\$4,895
Mike Tartaglia	Senior Manager	60	\$335	\$20,100
Darshan Patel	Senior Manager	4	\$335	\$1,340
Anastasia Zhukova	Senior Manager	60	\$335	\$20,100
Matthew Popso	Manager	4	\$265	\$1,060
Mike McDonnell	Senior	216	\$165	\$35,640
Katherine Pearson	Staff	200	\$125	\$25,000
	Total Hours	617	Total Cost	\$135,725

Insert by Deloitte: The above schedule details our estimate of hours to be incurred related to the preparation of the County's ACFR. The estimated total cost shall be considered our maximum not-to-exceed fee. If actual hours incurred are less than the estimated hours, our fee will be less than the estimated total cost above. Our billing rates will increase by 3% annually.

The undersigned hereby certifies their compliance with the following:

"NON-COLLUSIVE PROPOSAL CERTIFICATION"

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

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

APPROVED & SUBMITTED BY: _____



(Signature)

PRINT NAME: Jill Strohmeier

DATE: September 12, 2023

Together, creating the change that matters

Proposal to provide Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report (ACFR)
to Nassau County (the "County")
(RFP No. CO 0629-2343)

2. Program description and staffing



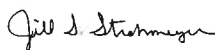
Appendix B

PROGRAM DESCRIPTION AND STAFFING

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

1. Staffing: Bios of firm principals as well as staff expected to be assigned to this engagement.
2. Detail prior experience in providing services as described in the Scope, including staff expected to be assigned to this engagement. Provide your approach with the use of technology, training and other mechanisms you can offer the County regarding the services as described in the Scope.
3. Detail prior experience with public sector clients (similar size and scope), including detail of work with local governments in New York State (NYS), subject to NYS Local Law, Finance Law, and Municipal Law and those governments which report through the New York State AUD. Provide the name, address, contact person, telephone number and email address for the three largest entities for which you currently provide services similar to those described in this RFP, and if applicable, three for which you no longer provide such services. For entities that have terminated their relationship with your firm, specify the reasons for termination.
4. Detailed cover letter on the firm's letterhead indicating EIN number and the name of the parties authorized to discuss and/or enter into negotiations with Nassau County with respect this proposal.
5. Other thoughts regarding the scope as discussed in Section C.2- Scope of Services.

APPROVED & SUBMITTED BY: _____



(Signature)

PRINT NAME: _____ Jill Strohmeyer

DATE: _____ September 12, 2023

Together, creating the change that matters

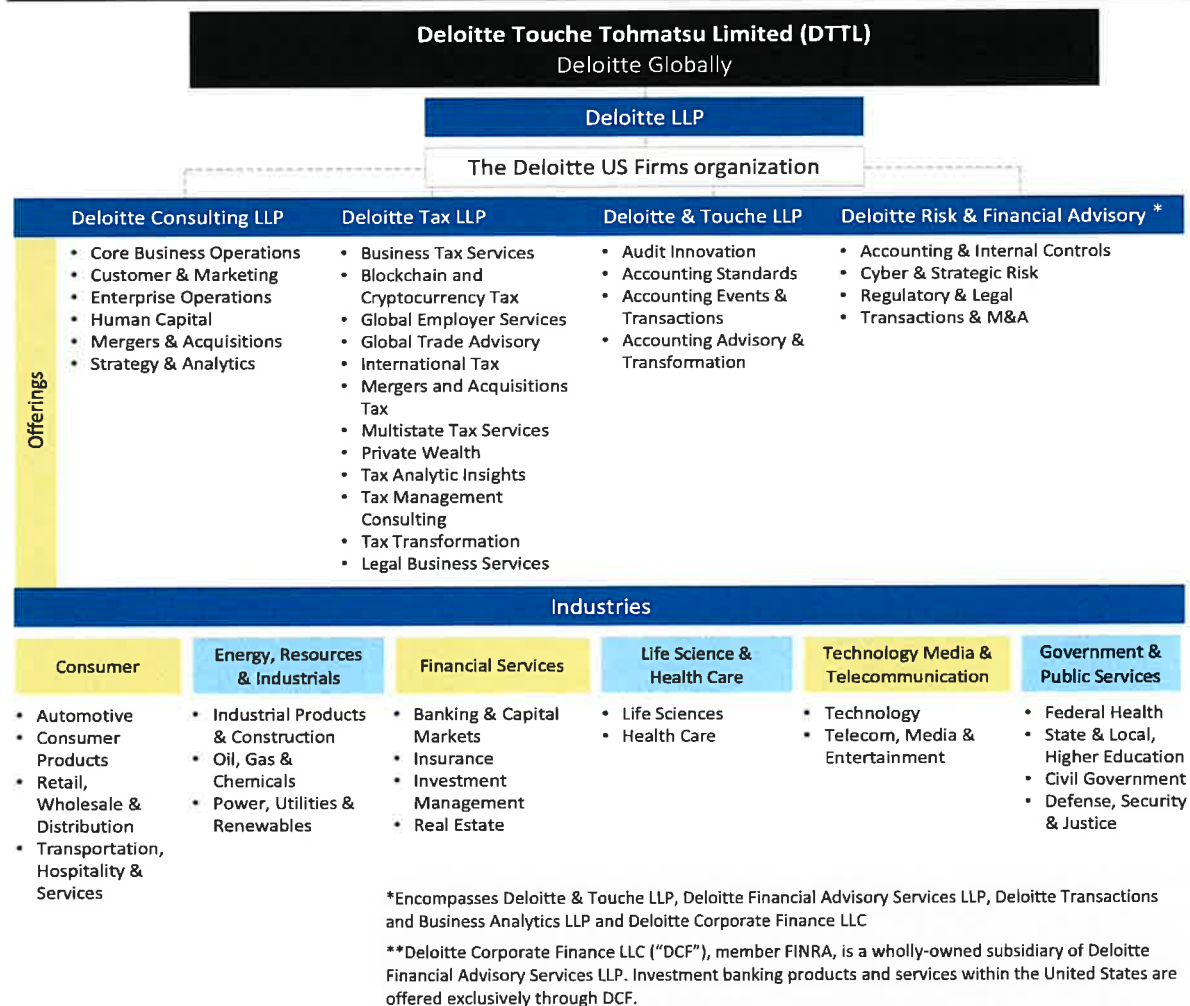
Proposal to provide Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report (ACFR) to Nassau County (the "County")
(RFP No. CO 0629-2343)

2.1 About Deloitte

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies and state and local governments. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's nearly 412,000 people worldwide make an impact that matters at www.deloitte.com.

Deloitte LLP and its subsidiaries aren't corporations, but limited liability partnerships. There are no dates or states of incorporation. Deloitte LLP and most of its subsidiaries (including Deloitte & Touche LLP, Deloitte Consulting LLP, Deloitte Tax LLP, Deloitte Financial Advisory Services LLP, and Deloitte Services LP) are organized in the State of Delaware. The dates these partnerships went live, per the State of Delaware's Division of Corporation website, are as follows:

Deloitte LLP – 1994	Deloitte Consulting LLP – 2003	Deloitte Risk & Financial Advisory
Deloitte & Touche LLP – 1997	Deloitte Tax LLP – 2004	Services LLP – 2005



2.2 Deloitte in the United States

In the United States, Deloitte LLP and Deloitte USA LLP are member firms of DTTL. The subsidiaries of Deloitte LLP provide industry-leading audit, consulting, tax, and advisory services to many of the world's most admired brands, including more than 80 percent of the Fortune 500. Our people work across 20 industry sectors with one purpose: to deliver measurable, lasting results. We help reinforce public trust in our capital markets, inspire clients to make their most challenging business decisions with confidence, and help lead the way toward a stronger economy and a healthy society. As part of the DTTL network of member firms, we are proud to be associated with the largest global professional services network, serving our clients in the markets that are most important to them.

Clients count on Deloitte to help them transform uncertainty into possibility and rapid change into lasting progress. Our people know how to anticipate, collaborate, and innovate, and create opportunity from even the unforeseen obstacle.

Our dedication to leadership extends beyond our clients and the commercial marketplace to our own people and the communities in which we work and live. Our success depends on cultivating and celebrating diverse skill sets, backgrounds, and values, and we enable leadership throughout our communities through pro-bono and volunteer work that leverages our skills and experience to help others achieve their goals.

2.3 Our History

Since 1849 when the Great Western Railway turned to William Welch Deloitte for accounting services, clients have relied on Deloitte and its predecessor organizations for solutions to their ever-changing needs. We are a national and global leader today because we have sustained our clients' trust and exceeded their expectations throughout our history. Great leaders, such as William Welch Deloitte, George A. Touche, Charles Haskins, and Elijah Watt Sells helped define and expand the foundation of our profession and the value of our service. As we continue in our second century of achievement, the story of our forebears and the outstanding clients they served continues to motivate and inspire us today. For more details, please refer to our [website](#).

2.4 Staffing section: Team that will work with you

Cultural fit, industry leadership, and trust—that's what our clients look for in their GASB standards implementation and technical accounting engagement teams, and that's what we will deliver to the County. With Deloitte, you gain a knowledgeable team with deep experience serving clients like you. We are committed to providing the County the right client experience as we work with you: listening for what matters most, meeting deadlines, proactively and transparently working through issues, providing timely advice, and offering perspectives throughout the year. Given our vast experience serving the public sector, we have likely seen, heard, and worked to resolve many of the issues that may concern you, as you grow further.

Jill Strohmeier, is the Lead Client Service Managing Director, and brings **19 years of experience auditing state and local governmental clients**. She will direct the ACFR preparation and will be your primary point-of-contact and comes with extensive experience serving public-sector clients in New York and New Jersey. She believes in investing time to develop strong relationships, providing knowledge and insights beyond the scope of the engagement.

As the Tri-State Government and Public Services Audit Industry Leader, Jill is well-versed in the provisions of the GASB, GAO, and Uniform Guidance.

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Jill has put together a team that combines public-sector experience with accounting and reporting knowledge and fresh thinking—a team that is focused on providing required level of responsiveness, access to our most talented resources, and the attention from our leaders. They have built strong relationships with their clients using a proactive, hands-on approach. We also understand that culture and fit are important, and we are open to discuss any aspect of our proposed team with you. Our team will deliver the power of Deloitte to you.



Jill Strohmeier

**Lead Client Service Engager
Managing Director**



Tracey Guidry Cooley

**Industry Professional Practice
Director**

Engagement Team



Michael Tartaglia

**Lead Senior Manager
Audit & Assurance
Deloitte & Touche LLP**



Arshan Patel

**Specialist Senior Manager
Audit & Assurance
Deloitte & Touche LLP**



Anastasia Zhukova

**Senior Manager
Accounting & Reporting Adv
Deloitte & Touche LLP**



Matthew Popso

**Manager
Accounting & Reporting Adv**



Senior

**Accounting & Reporting Adv
Deloitte & Touche LLP**



Staff

**Audit & Assurance
Deloitte & Touche LLP**

Please find the detailed biographies of the team on the next page.

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Jill Strohmeyer

**Lead Client Service
Managing Director**
Audit & Assurance

New York, NY
Deloitte & Touche LLP
+1 212 436 2363
jstrohmeyer@deloitte.com

Role on engagement

Responsible for the overall relationship with the County and ensures that the team has appropriate resources from our organization to execute the accounting services in an effective and efficient manner

Relevant experience

- Jill is a Managing Director in Deloitte's Public Sector practice, with 19 years of experience in state and local governments, public authorities, universities, public and private benefit plans, and not-for-profit organizations.
- She devotes all her time serving public sector clients and has a broad base of experience performing financial and compliance audits
- Extensive experience with interim financial statement reviews and debt offering statements
- In-depth knowledge in applying Governmental Auditing Standards and Governmental Accounting Standards Board Statements
- Most recently, Jill worked on the Deloitte team that audited the new requirements of GASB Statements No. 74 and No. 75 for a large governmental entity
- Also has relevant experience serving employee benefit plans including 401(k) and 457 plans, defined benefit pension plans and health & welfare plans

Education:

- B.S., Accounting, Elmira College, Elmira, NY

Membership in professional organizations:

- Certified Public Accountant, New York
- American Institute of Certified Public Accountants

Representative clients served:

Suffolk County, Metropolitan Transportation Authority ("MTA"), New Jersey Transit Corporation, New York City Housing Authority, The New York Botanical Garden, First Mutual Transportation Assurance Company, Metro-North Commuter Railroad Company, New York City Transit Authority, Staten Island Rapid Transit Operating Authority, Triborough Bridge and Tunnel Authority, The City of New York, The Pennsylvania State University, MTA Defined Benefit Pension Plan, MTA Deferred Compensation Program Retirement, MTA Retiree Welfare Benefits Plan, New York City Systems, New York City Transitional Finance Authority



Tracey Guidry Cooley

**Industry Professional Practice
Director**
Audit & Assurance

Austin, TX
Deloitte & Touche LLP
+1 512 226 4440
tguidry@deloitte.com

Role on engagement

Technical specialist resource for the County for on-call accounting services related to governmental accounting

Relevant experience

Tracey has 29+ years of diversified audit and accounting experience with a focus on state and local governments, higher education, and health care providers. She is Deloitte's industry professional practice director for state and local government, higher education, not-for-profit entities, and compliance. She serves as a technical resource to audit and advisory teams on GASB, and compliance matters affecting our clients. She leads the internal team that is responsible for preparing and delivering GASB and compliance training, updating and reviewing internal guidance on GAGAS and Single Audits, and advising our practitioners on new GASB, GAO, or OMB developments. She leads single audits, including those of federal and state programs. She has deep understanding of the provisions of the GASB, GAO, and Uniform Guidance.

Education:

MBA, Texas A&M University, BS Economics, LSU

Membership in professional organizations:

AICPA member
CPA in the State of Texas

Representative clients served:

University of Texas System, MD Anderson Cancer Center, Cities of Houston and Chicago, Dallas and Harris Counties, O'Hare and Reagan National Airports, Seminole Tribe of Florida, Tarrant Regional Water District, American Heart Association



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Michael Tartaglia

Lead Senior Manager
Audit & Assurance

New York, NY
Deloitte & Touche LLP
+1 212 436 2363
mtartaglia@deloitte.com



Darshan Patel

Specialist Senior Manager
Audit & Assurance

Princeton, NJ
Deloitte & Touche LLP
+1 732 241 2859
dpatel@deloitte.com

Role on engagement

Leads the overall project management of the ACFR preparation and works closely with Jill and the entire Deloitte team to deliver a differentiated experience both with a high degree of quality and efficiency.

Relevant experience

- Michael has over eight years of experience in accounting and audit experience serving clients across industries
- Lead Senior Manager on the Suffolk County Audit. Responsible for overseeing the completion of the audit, reviewing all account balance testing, and ensuring a complete and accurate tie out of the ACFR.
- Experienced in testing significant risk areas including revenue, journal entries, and goodwill
- Directly involved in the planning, internal control testing, and substantive procedures

Education:

- Providence College, Master of Business Administration
- Bachelor of Science, Accounting

Membership in professional organizations:

- Certified Public Accountant in New York
- Member, AICPA

Representative clients served:

Suffolk County, Suffolk Tobacco Asset Securitization Corporation, Metropolitan Transportation Authority, Stony Brook Clinical Practice Management Plan, Glencore, Stagwell, Emovis, DMI, Wyndham, Sothebys, Skadden

on engagement

s all the GASB training efforts for the County

vant experience

Darshan has over 32 years of experience in state and local government, higher education institution, compliance, health care, not for-profit, and grant audits and has broad experience performing single, financial, and compliance audits.

Well-versed in all requirements of GAGAS audits as they pertain to compliance audits. Also performs Uniform Guidance training for Deloitte offices

ation:

University of Windsor, Bachelor of Commerce in Accounting and Finance

embership in professional organizations:

New York State Certified Public Accountant
New Jersey State Certified Public Accountant
Michigan Association of Certified Public Accountants
American Institute of Certified Public Accountants

esentative clients served:

olk County, Metropolitan Transportation Authority single ; New Jersey Transit Corporation, The Port Authority of York and New Jersey single audit, American University of it, The Pennsylvania State University, Temple University of ommonwealth System of Higher Education single audit, ole University Health System single audit, New York City, York City Department of Education, New York City ing Authority and The Salvation Army and it Division- a, Intermountain, Cascade, Northwest and Golden State.



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Anastasia Zhukova

Senior Manager
Accounting & Reporting Advisory

Stamford, CT
Deloitte & Touche LLP
+1 212 960 3420
anazhukova@deloitte.com



Matthew Popso

Manager
Accounting & Reporting Advisory

Philadelphia, PA
Deloitte & Touche LLP
+1 856 630 6822
mpopso@deloitte.com

Role on engagement

Works jointly with Mike and Matthew to deliver the services seamlessly to the County

Acts as a specialist with his significant involvement in our Accounting and Reporting Advisory (ARA) practice, which focuses on accounting events and transaction services, accounting standard implementation services and assurance and financial reporting services

Relevant experience

- Anastasia has over 12 years of accounting and auditing experience.
- She is the leader of the greater tri-state technical accounting team in the on-call accounting advisory service line and serves as a subject matter resource on the national on-call accounting team, with her primary areas focused on consolidation (ASC 810), revenue (ASC 606), and leasing (ASC 842).
- Spent three years in Deloitte's National Office Accounting & Reporting Services group providing consultations to public, private, and regulated clients on technical accounting matters, and assisted in producing several internal and external publications including Revenue and Leasing Roadmaps and various technical accounting publications.
- Provides accounting advisory services to client across various industries, including assisting with routine technical accounting matters, accounting for significant transactions, goodwill impairment, segment reporting and going concern assessments.

Education:

- St. John's University, Master of Business Administration in Accounting
- University of Tennessee at Chattanooga, BS in Accounting

Membership in professional organizations:

- CPA, Connecticut, and New York
- American Institute of Certified Public Accountants

Role on engagement

Works jointly with Mike and Anastasia to deliver the services seamlessly to the County

Acts as a specialist with his significant involvement in our Accounting and Reporting Advisory (ARA) practice, which focuses on accounting events and transaction services, accounting standard implementation services and assurance and financial reporting services

Relevant experience

Matt has served on several clients in both the commercial and financial services industries. Within ARA, he has specialized in technical accounting, SOX/Desktop Procedures improvements and has stepped into the role of Internal Auditor for clients. Matt spent about 3 years in Audit & Assurance prior to joining ARA. Matt has experience with financial reporting processes, internal controls, process flow documentation, financial close processes, SEC reporting, and preparation of financial statements. He also has experience with accounting standard implementations and various technical accounting areas including revenue recognition. Led Internal Audit Services for financial service industry client. He oversaw control improvements and desktop procedures improvements projects for various clients. Drafted financial statements and related footnotes and disclosures for quarterly and annual filings. Led accounting guidance implementations and drafted memorandums for various clients. Assisted parent company with acquisition of subsidiary.

Education:

Rutgers University, BS in Accounting

Membership in professional organizations:

Certified Public Accountant in the State of Pennsylvania



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Mike McDonnell

Senior
Accounting & Reporting Adv

New York, NY
Deloitte & Touche LLP
+1 347 752 6994
mikmcdonnell@deloitte.com



Katherine Pearson

Staff
Audit & Assurance

New York, NY
Deloitte & Touche LLP
+1 929 285 0949
kathpearson@deloitte.com

Role on engagement

Assist Mike, Matthew and Anastasia in the day-to-day engagement activities

Relevant experience

- Mike has four years of experience serving various clients, primarily in food & beverage, technology, and renewable energies industries. He has advised large and mid-cap public as well as private clients.
- Mike has experience with financial statement preparation, internal controls, process flow documentation, and controllership transformation. His technical accounting experience includes business combinations (ASC 805), lease accounting (ASC 842), debt accounting, and hypothetical liquidation at book value (HLBV) accounting, in addition to other areas.
- Mike has also supported pre-IPD clients throughout their journey, enhancing accounting policies, business processes and financial reporting, to PCAOB and SEC reporting standards.

Education:

- SUNY Oneonta, Oneonta, NY-Bachelor of Science in Accounting

Membership in professional organizations:

- CPA, New York

on engagement

Mike in performing the engagement services.

vant experience

Assist engagement teams in executing audits and demonstrating value to clients.
Helped engagement teams with accounting workpapers and client communication materials
Worked on an Offshore Drilling client and prepared fresh start workpapers relating to cash and accounts receivable
Performed SEFA and SESA completion and change testing, and revenue testing for a government and healthcare client as well as other similar substantive procedures for a client in the financial technology sector.

ation:

Bachelor of Science in Commerce & Business Administration
The University of Alabama

esentative clients served:

Alk County, Harris County, New York City Housing Authority



2.5 Firm qualifications and experience

You will be served by leaders in the profession.

Our **national public sector** practice serves a wide range of government-related entities, including counties, school districts, cities, states, colleges, universities, housing authorities, workforce agencies, welfare agencies, childcare assistance entities, lotteries, mass transit authorities, airports, and cultural complexes.

Our member firms have led many complex government transformation efforts throughout the world, providing a broad portfolio of services and integrated solutions to support virtually all areas of the government. We have more than **15,000 practitioners** serving the public sector, which benefits the County because of the qualities our professionals demonstrate each day: **responsiveness, the ability to tap senior national resources, versatility, and a strong commitment to the public sector**. We have provided a broad portfolio of services and integrated solutions to support virtually all areas of local, state, and national governments.

2.6 Our experience in brief

We have been consistently serving U.S. public sector clients for **50+ years**

We have served **7 of the largest 10 counties** in the US over the past three years

18 of 24 of our top state government accounts would be Fortune 100 companies based on revenue were they public companies

We have served **7 of the largest 10 cities** in the US over the past five years

We have served **44** states and US territories, as well as local governments including the City of New York

Our commitment to the public sector includes regular monitoring of accounting issues and standards, and we participate actively in research efforts and projects of the Governmental Accounting Standards Board (GASB). Additionally, Deloitte has an assigned partner in our national office who is a member of the AICPA government audit quality center, and monitors the activities of GASB, AICPA, the Government Accountability Office (GAO), and the federal OMB and coordinates Deloitte's responses (comment letters) to any documents released by these groups. Through these efforts, we are able to understand the impact of new standards on our clients' ability to achieve their goals and manage the associated risks.

2.7 Representative public sector clients served

New Jersey Transit Corporation ¹	Dallas Area Rapid Transit ²	State of Louisiana ^{2,3}
New York Metropolitan Transportation Authority ¹	Dallas County, Texas ¹	State of Michigan ^{2,3}
New York City Housing Authority ¹	District of Columbia ²	State of Texas ²
Suffolk County, New York ¹	JobsOhio ¹	State of New Hampshire ^{2,3}
State of New York ^{2,3}	Port of Corpus Christi ¹	State of North Dakota ^{1,2,3}
City of New York ^{2,3}	State of Arizona ^{2,3}	State of Washington ^{2,3}
Nassau County, New York ¹	State of Colorado ^{2,3}	State of Wyoming ^{2,3}
New York City Water and Sewer Authority ¹	Tarrant County water control ¹	Tarrant County, Texas ¹
Virginia Port Authority ³	New Jersey Turnpike Authority ^{1,3}	University of Texas System ^{1,3,4}
State of Delaware ^{2,3}	City of Austin ¹	
County of Harris ¹	Houston Golf Association ²	
City of Dallas Water Utilities ^{2,3}	Utah Housing Corporation ¹	
City of Winona ¹	Washington Metropolitan Area Transit Authority ^{2,3}	
Commonwealth of Puerto Rico ^{2,3}	Upper Trinity Regional Water District ¹	
City and County of San Francisco ²	Tarrant Regional Water District ¹	

Note: ¹Audit and assurance services by Deloitte & Touche LLP; ²Consulting services by Deloitte Consulting LLP; ³Advisory services by Deloitte & Touche LLP. ⁴Tax services by Deloitte Tax LLP

2.8 Our experience in financial statement audits in the Tri-State region

Suffolk County



Since 2015, we have performed the following for the County of Suffolk, New York:

- Audit of The County's Financials, Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR) and deliver an annual Management Letter
- Federal Single Audit
- Perform the New York State Single Audit
- Examination engagement of the Diagnostic & Treatment Centers—Opioid Treatment Programs (formerly MMTP)
- Examination engagement of the Consolidated Fiscal Reports—Mental Health and Addiction Services Supports

Metropolitan Transportation Authority (MTA)



Since 2002, Deloitte has performed the financial statement audit and single audit of the MTA and its related groups: The Long Island Rail Road Company, Metro-North Commuter Railroad Company, Staten Island Rapid Transit Operating Authority, First Mutual Transportation Assurance Company, MTA Bus Company, New York City Transit Authority, Triborough Bridge and Tunnel Authority, and their respective pension plans. In 2019, the MTA's total federal expenditures were \$1.7 billion. The MTA receives significant federal awards from the U.S. Department of Transportation and U.S. Department of Homeland Security. Since 2013, we will also perform the State of New York Department of Transportation Single Audit for the MTA which covers \$188 million of annual State

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expenditures. Our single audit at the MTA includes a test of compliance at the various component units of the MTA, including the New York City Transit Authority, MTA Long Island Rail Road, MTA Bus, and Metro-North Commuter Railroad Company.

New Jersey Transit Corporation (NJ Transit)

In 2019, we were successful in our proposal to serve as auditors for New Jersey Transit Corporation. The New Jersey Transit Corporation receives significant federal funding from U.S. Department of Transportation. We were able to successfully complete the New Jersey Transit single audit during unprecedented time of COVID-19. During 2018, we also performed the State of New York Department of Transportation Single Audit for the NJ Transit for the fiscal years ended 2019. We are also instrumental in implementing various GASB standards at the NJ Transit.

New York City Housing Authority (NYCHA)

We were appointed auditors for the New York City Housing Authority single audit beginning with the fiscal year ended December 31, 2015. We have performed the audit of the financial statements and federal program to conform to the requirements of the Single Audit Act. The single audit of The Authority is unique for a number of reasons, not the least of which is its sheer size. The majority of The Authority's federal funds are from various federal agencies, including the Department of Homeland Security, U.S. Department of Housing and Urban Development, and the Federal Emergency Management Agency. We are also instrumental in implementing various GASB standards at the Authority.

The City of New York

We were the auditors for The City from 2002 to 2015. We performed the audit of the financial statements and federal program to conform to the requirements of the Single Audit Act. The single audit of The City is unique for a number of reasons, not the least of which is its sheer size. In 2012, we audited 60-plus major programs, in the amount of \$22 billion. We have audited 14 mayoral agencies and several component units of The City. The majority of The City's federal funds are from various federal agencies, including the U.S. Department of Health and Human Services, Department of Homeland Security, U.S. Department of Housing and Urban Development, Federal Emergency Management Agency, and U.S. Department of Education.



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2.9 Client references

The strong endorsement of our clients is a source of pride for Deloitte. We are proud of our client references and are eager to provide them. Given our client confidentiality obligations, and the volume of reference requests, our clients have asked that we maintain their privacy until such time that a reference call is imminent. They have also asked that we maintain the responsibility for arranging these calls at a time that is convenient to them, so as to minimize interruptions to their business. We value our client relationships. We will be happy to help facilitate the introductions when appropriate.

Client name and Address	Contact details	Phone no. and Email	Services provided
The City of New York 1 Centre St New York, 10007	Jacqueline Thompson Deputy Comptroller for Accountancy	+1 212 669 8947 jwarbur@comptroller.nyc.gov	Served as their auditors from 2002 to 2015;
Suffolk County 100 Veterans Memorial Hwy, Hauppauge, New York, 11788	Brenda Sloan Executive Director of Accounting Services	+1 631 853 4410 Brenda.sloan@suffolkcountyny.gov	Auditor of the financial statements, Federal single audit and New York State single audit; Bond issuances
New Jersey Transit Corporation One Penn Plaza East Newark, NJ 07105	Jakeline Jones Controller	+1 973 491 7627 Jjones2@njtransit.org	Auditor of the financial statements, Federal single audit and New Jersey State single audit
Metropolitan Transportation Authority (MTA) 2 Broadway, New York, NY 10004	James McGovern Acting Comptroller	+1 212 340 3423 mcgovern@mnr.org	Auditor of the financial statements, Federal single audit and New York State single audit



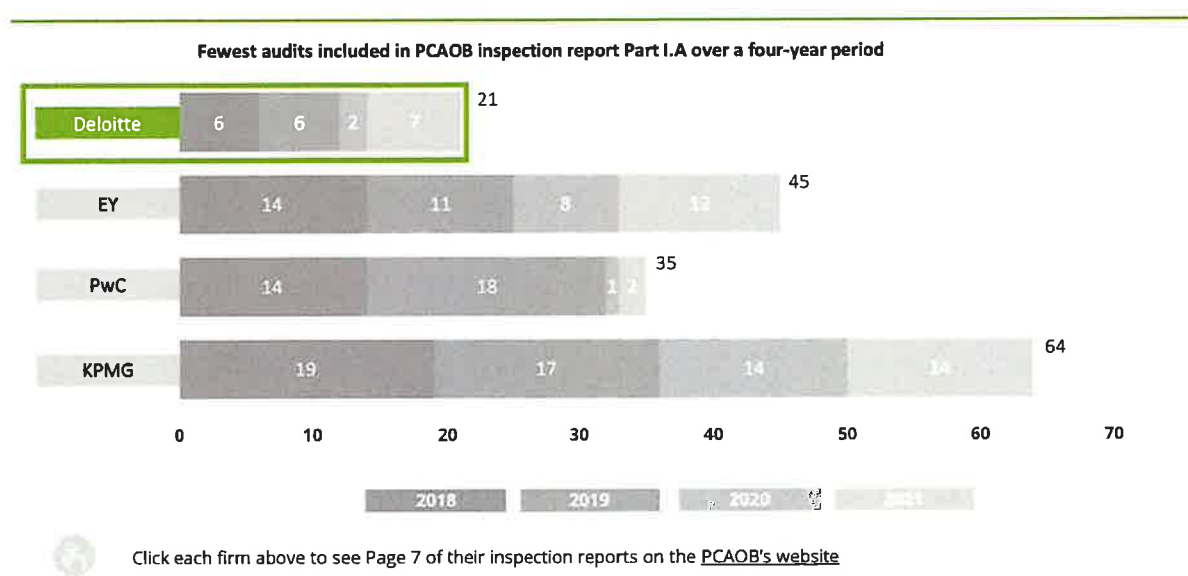
2.10 The industry leader in quality

Deloitte's commitment to quality is fundamental to everything we do. In addition, the experience of the financial services professionals serving you enables us to identify and resolve issues efficiently, further contributing to the quality of our audits.

One quality benchmark is the PCAOB's publicly available inspection results. Over the past several years, Deloitte has made a notable investment in audit quality and has shown sustained audit quality leadership in the profession.

Deloitte's investment in audit quality, at the organizational level, allows us to maintain our focus on our clients. Sustained audit quality leadership provides our engagement team leaders with the confidence to make decisions as they design appropriately scaled audit procedures that drive the execution of the audit.

Deloitte is the sustained audit quality leader



We supplement our team with audit professionals to provide the County with the benefit from our deep knowledge of the PCAOB standards and audit requirements. This can be demonstrated by our recent inspection results and will help achieve reliance by your external audit firm

2.11 Cover Letter: Authorized parties

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

[This has been provided on the letterhead in the next page.](#)

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September 12, 2023

Deloitte & Touche LLP
30 Rockefeller Plaza
New York, NY, 10112-0015
Tel: +1 212 492 4000
www.deloitte.com

Mr. Charles Casolaro, Esq.
Counsel to the Comptroller
Office of the Nassau County Comptroller
240 Old Country Road, Suite 210
Mineola, New York 11501
email: comptroller-rfp-responses@nassaucountyny.gov

Dear Charles,

1. The EIN of Deloitte & Touche LLP is: 13-3891517.
2. As the lead client service and engagement managing director, I am authorized to discuss and/or enter into negotiations with Nassau County with respect to this proposal.

Please let me know if you have any questions or need additional information about any aspect of our response.

Best regards,



A handwritten signature in black ink that reads "Jill Strohmeyer".

Jill Strohmeyer

Lead Client Service Managing Director
+1 212 436 2363
email: jstrohmeyer@deloitte.com

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2.12 Sharing thought leadership to guide your decision making

Our approach towards government sector thought leadership includes intense involvement in industry research, monitoring and fostering legislative developments and solutions, and sponsorship of symposia and other educational opportunities.

We will bring to the County the full value of our multidisciplinary capabilities through the proactive delivery of insights, recommendations, and interpretations of trends and developments.



Providing technical updates to clients is core to our client-service approach.

Global Most Admired Knowledge

Enterprise (MAKE) winner for the 4th time, ranking fourth out of

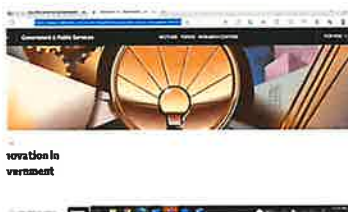
The following are some examples of our many publications. These reports have been hyperlinked to the respective images and are available for the County to download.



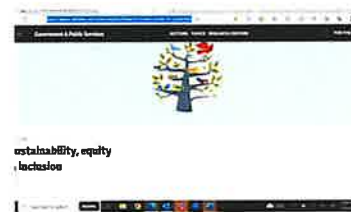
[The way ahead for states | Deloitte Insights](#)



[State cybersecurity | Deloitte Insights](#)



[Innovation in Government | Deloitte Insights](#)



[Sustainability, equity & climate in government | Deloitte Insights](#)

3. Appendix C: Technical Proposal

3.1 Why call on Deloitte as your accounting advisor?

We strongly believe that the Government Finance Officers Association (GFOA) program has been instrumental in helping improve the clarity and usefulness of annual financial reporting and associated disclosures for government entities. As part of our audit process, we perform a detailed review of the financial statements for compliance with the GFOA's requirements. We have worked with many government entities that have sought to be awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. Almost all of our government audit clients that have sought to be awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting have received it and continue to maintain it.

Diverse perspectives

In situations with multiple alternatives, we can access resources from our senior national sector leaders and specialists to help you find the approach necessary for your business. We can join you in discussions with your auditor to help you articulate and defend your accounting positions.

Timeliness

As accounting advisors, we help evaluate transactions as they happen, which may lead to earlier identification and resolution of issues and helping to avoid last-minute "fire drills" with your auditor.

Experience as an independent auditor

As independent auditors ourselves, we understand what your independent auditor requires in serving you. We also know that there are limits as to the type and amount of advice they are permitted to provide you due to regulations. We speak their language, and you can expect cooperation between our team and them.

Savings and efficiency

We will help you prepare a better work product, which can reduce auditor interaction time and possibly the all-in cost of the audit. You can **focus your time on running your business.**

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Diligent management around technical accounting and financial reporting is critical to your continued achievements. Staying ahead of new financial reporting requirements can be difficult, particularly for companies that don't have in-house resources to address complex accounting and disclosure matters.

Deloitte professionals can provide the advice you require in an ever-changing marketplace.



Accounting and reporting services



Accounting events and transaction



3.2 What Deloitte can do for the County

Bring an experienced perspective

With our diverse experience across various industries, we can advise you as you reach informed accounting conclusions. We can also help you evaluate the accounting impacts of potential arrangements and present alternative approaches.

Explain the nuances of accounting guidance

We can help you understand the rationale behind the impacts of your strategic decisions, putting you in a better position to communicate those impacts to your auditor, your audit committee, or your board.

Consider alternative angles

You will have Deloitte advising you as you work to achieve the preferred accounting treatment. You need not merely take the path of least resistance when reaching accounting conclusions.

Advocate for a chosen approach

We can join you in discussions with your independent auditor in supporting your positions on accounting issues. As auditors ourselves, we can help you speak the auditor's language, present your conclusion and rationale, and help your auditor understand your perspective.

3.3 Our ACFR Methodology:

- Assist the County with the preparation of their ACFR in accordance with US GAAP and GAAFR standards.
- Assist the County with creating journal entries and schedules which support its financial statements.
- Developing draft illustrative financial statements and footnote disclosures for the County's management's review and consideration.
- Assisting the County's management with documenting accounting positions and developing draft accounting policies for management's consideration.
- Research of the relevant accounting literature applicable to certain the County's transactions, as mutually agreed, and documentation or verbal communication of the results of that research for consideration in evaluating the appropriate accounting treatment, if requested.
- Assisting in the preparation of the documentation of the results of the transaction evaluations and accounting research using the County's documentation methodology and templates, if requested.
- Research and analysis of the effects of the implementation of new accounting pronouncements under U.S. GAAP and documentation or verbal communication of the results of that research and analysis, if requested.
- Assisting in the preparation of documentation of (1) new accounting policies and procedures or (2) enhancements to current accounting policies and procedures, as mutually agreed.

The services described herein are illustrative in nature and are intended to demonstrate our experience and capabilities in these areas. However, due to independence restrictions that may apply to audit clients (including affiliates) of Deloitte & Touche LLP, we may be unable to provide certain services based on individual facts and circumstances.



Service scaled to your requirements

The County gets a flexible, scalable, and tailored approach to meet your requirements, with increased efficiency through our innovative tools, such as our secure online collaboration portal and disclosure analytics.

3.4 Our approach to ACFR:



Assess and Define

Maintain an understanding of the County's funds, accounts, exhibits, reporting and roll-forwards to confirm consistent transition to the next fiscal year.

At the start of each fiscal year, we will provide the County with an annual timetable, to be agreed upon with the County, and we will include the County deliverable dates, as well as the expected date that we anticipate for providing a complete first draft of the ACFR to the County and the County's external auditors. We will discuss with the County if it is required to prepare more than one ACFR draft prior to finalization.



Prepare and deliver

We will prepare and print the County's ACFR in accordance with Generally Accepted Accounting Principles (GAAP) (as applied to governments) and the guidance of the Governmental Accounting, Auditing and Financial Reporting Guide (GAAFR) so that the report is eligible to receive the

GFOA's "Certificate of Excellence in Financial Reporting" Award (COA).

We will re-create the prior year's ACFR to confirm that all mappings are consistent and. We will proactively review all deliverables for accuracy, completeness and correct format and will promptly discuss necessary revisions with Comptroller's Accounting Division.

We will prepare ACFR statements, exhibits, footnotes, etc., independently from the County's documents and compare them to the County's documents to confirm accuracy and synchronization of data.

We will assist the County in reconciling funds, statements, exhibits, etc., as necessary.

We will be responsible for preparing the following exhibits, footnotes and statistical schedules, at a minimum, on behalf of the County:

- Reconciliation of GAAP Fund Balances to Budgetary Basis;
- Change in Accounting Principal, if required;
- Statistical Section Schedules, as reported in the County's 2021 ACFR; and
- Any new or other statement, exhibit, footnote or statistical section schedule that would be more efficient to have the selected vendor prepare.

We will prepare all ACFR drafts and final financial exhibits including, but not limited to, tables included in the Management's Discussion and Analysis (MD&A), exhibits, statements, footnotes and other disclosures reported in accordance with all Governmental Accounting Standards Board (GASB) Statements and all other applicable current and future official GASB statements required to be adopted by the County; the Table of Contents; the statistical section; and the Footnotes accompanied by work papers adequate for the outside auditors to review.

We will draft responses to the GFOA comments from its review of the prior year's ACFR, which was submitted for the Certificate of Achievement for Excellence in Financial Reporting (COA) Program.

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We will meet with the outside auditors and County representatives to discuss the details of all required reporting, as necessary and coordinate the timing of fieldwork and collaboration with management, helping reduce disruption to the business.

We will work with the County and/or the auditors to resolve questions and issues related to the preparation and presentation of information in the ACFR. This includes providing guidance to County representatives pertaining to the preparation and presentation of information in the ACFR, with specific emphasis on requirements for the Certificate of Excellence in Financial Reporting Award of the GFOA.

Upon completion of the ACFR, each year, we will provide the County with a complete ACFR in PDF form and up to 100 copies of the ACFR in hard copy. We will also provide the Comptroller's Office with all supporting documentation, including but not limited to, spreadsheets and exhibits that were used to generate the ACFR, as well as a complete ACFR in a Microsoft Word document to be used to file the County's Single Audit report.



Monitor and review

We will perform quality assurance on all draft ACFRs and the final ACFR to confirm that cross-references, amounts, statements, and balances in the disclosures, statements, exhibits, and tables are in agreement.

We will work with the County to confirm that all blended and discretely presented component units are appropriately identified and included in the ACFR. We will provide the necessary GASB 34 entries for the inclusion of the component units and suggest changes to the component unit's reporting to conform with County reporting.

We will confirm that all applicable current and future GASB pronouncements are reflected in the ACFR. This includes providing guidance to County representatives on the reporting of existing or new GASB statements, and providing disclosures, as needed.

We will assist the County in questions regarding the reporting to NYS through the Annual Update Document (AUD) and subsequent questions.

All outcomes/deliverables identified in this proposal will be developed collaboratively with Nassau County. Drafts will be provided for management's review and approval.

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3.5 Implementation schedule

The image below illustrates an indicative and preliminary timeline relating to the first year of the contract period and will be formally finalized with the County after further discussion with you once our proposal is accepted.

Services	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sept 2024	Oct 2024
Provide the County with an annual timetable, which includes deliverable dates and expected date for providing a complete first draft of the ACFR to the County and the County's external auditors										
Status update/check in with management										
Prepare all ACFR drafts and final financial exhibits in accordance with GAAP and GAAFR and draft responses to the GFOA comments										
Meet with the outside auditors and County representatives to discuss the details of all required reporting and to resolve questions and issues related to the preparation and presentation of information in the ACFR										
Filing of the ACFR to be issued										
Upon completion of the ACFR, each year, we will provide the County with a complete ACFR in PDF form and up to 100 copies of the ACFR in hard copy. We will also provide the Comptroller's Office with all supporting documentation										
Timely status reports and transparent communication										

3.6 Potential benefits to the County

You have questions, we have answers.

Our dedicated team lead will serve as your single point of contact when questions arise. We will assist you as you address critical questions and issues—from consolidation processes to cash flow reporting and beyond.

You have help addressing financial and non-financial reporting challenges.

Deloitte brings in-depth insights in accounting and reporting requirements, along with industry-focused leading practices and award-winning innovations to address them.

The result—Targeted insights that allow you to focus on your business

Tapping Deloitte's experience and knowledge as your advisor can allow you to better understand and address complex accounting challenges. You receive a high quality work product which can reduce independent auditor interaction time and possibly the overall cost of the audit and upward pressure on base audit fees over time.

3.7 Deloitte's financial stability:

As a privately held entity, Deloitte LLP does not publish annual audited financial statements. The fiscal year 2022 revenues for DTTL member firms, including their affiliates, were approximately \$59.3 billion. Fiscal year 2022 revenues for Deloitte LLP, the U.S. member firm of DTTL, were \$27.9 billion. Deloitte LLP has controls in place to minimize our exposure to potential liability and to minimize financial risk. Deloitte LLP and its predecessor firms have been in business continuously for more than 175 years. The firm's solid financial condition is reflected in:

- A strong balance sheet
- The maximum insurance protection available
- Adequate provision for uninsured risk Deloitte LLP is a strong, viable organization.

We have financial resources to serve clients as we have—with top talent and in-depth technical resources.

3.8 What kind of training/learning does Deloitte provide for its employees?

All Deloitte employees are required to complete annual training and certifications in alignment with their role. Deloitte utilizes global and local communities of practice on each of its capabilities, methods, and tools to drive leading practices across the organization. This applies to all Deloitte employees regardless of team or geography.

Learning is a major element of our quality infrastructure and part of our overall professional development program. Our commitment to talent development helps to equip our client service teams with professional knowledge, in-depth understanding of industry issues, and hands-on experience in providing exceptional service.

Our approach to learning is characterized by six strategic choices:

- i. **Outside-in:** Building the skills demanded by the external market (clients, regulators, etc.)
- ii. **Customized:** Tailoring development to the individual
- iii. **Leading-edge:** Embracing the latest innovative thinking in learning design
- iv. **Integrated:** Using a comprehensive approach and incorporating development into the daily flow of work
- v. **Outcome-driven:** Measuring what matters—whether learning truly makes a difference in giving our people the capabilities they need to serve our clients
- vi. **Synchronized:** Coordinating across all components of our people's development (function, industry, etc.)

Our training programs are relevant and innovative. They are also multi-modal (both in person and virtual). They help our people develop the technical, industry, professional, and leadership skills they need to achieve extraordinary business results. We deliver functional/process-specific training and soft skills training courses that focus on areas such as problem solving, communications, security, compliance, and technical competencies. All training courses include proficiency tests with required scoring thresholds for certification.

We made a bold commitment in October 2011 when we opened Deloitte University, a 712,000 square-foot leadership development center that sits on 107 acres in North Texas. Deloitte University's vision is to "grow the world's top leaders." Each of Deloitte's businesses has been engaged in a transformation of its curricula and learning programs. We have discarded the old style of teaching-by-lecture and are embracing highly experiential leading-edge learning based on simulations that mimic professionals' daily jobs. This "action learning" helps our people truly build and strengthen capabilities, then transfer those new skills directly to their jobs. In this way, we drive measurable improvement in the way our people manage engagements, serve clients, and lead others. Our professionals log an average of 11 million hours of learning per year, including live sessions, rich virtual learning applications, and self-paced eLearning. This averaged 50 hours of learning per full-time professional.

Deloitte Training/Learning recognition

#5 on Chief Learning Officer magazine's Learning Elite list 2018; Gold award recipient since the inception of this award in 2011

Recognized with 4 gold, 4 silver, and 8 bronze awards by the Brandon Hall Group's **2019 Excellence in Learning and Excellence in Leadership** Development awards. The awards recognize organizations that have successfully developed and deployed effective learning programs, strategies, modalities, processes, systems, and tools that have achieved measurable results.

#5 on Chief Executive magazine's Best Private Companies for Leaders 2016; only professional services firm (Big Four or management consulting) on the list; third consecutive year on list

4. RFP Appendix D

APPENDIX D

VENDOR CODE OF ETHICS

Review the Nassau County Vendor Code of Ethics document found here:
<https://www.nassaucountyny.gov/4789/Policies-and-Documents>, and complete the forms below:

PARTICIPATING EMPLOYEE ACKNOWLEDGEMENT REGARDING NASSAU COUNTY VENDOR CODE OF ETHICS

Company: Deloitte & Touche LLP

Bid/Proposal No.: CO 0629-2343

See
Insert
A

I, Jill Strohmeier, acknowledge that I have received and read the
Nassau County Vendor Code of Ethics on August 28, 2023 and that I understand it and
~~will comply with this Code~~ in my participation in procurements
between Deloitte & Touche LLP (Vendor name) and Nassau County.

Executed this 28th day of August, 2023.

By Jill S. Strohmeier Signature of Employee

Jill Strohmeier, Lead Client Service Managing Director Name and Title of Employee

Insert A:

Deloitte & Touche LLP will comply with Nassau County's Vendor Code of Ethics to the extent it
comports with our own code of ethics and professional standards

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APPENDIX D - continued

**CERTIFICATION REGARDING
DISTRIBUTION OF
NASSAU COUNTY VENDOR CODE OF
ETHICS**

Bid/Proposal No.: N/A- no subcontractor, subconsultant or supplier

Project Description: _____

The prospective lower tier participant _____ (subcontractor, subconsultant, or supplier name) hereby certifies, by submission of this bid or proposal to _____ [prime contractor] in connection with the Nassau County bid or proposal number referenced above, to the best of its knowledge and belief, that all officers and personnel who have communicated or may communicate with Nassau County employees during the course of the procurement and through the completion of performance of the contract have been provided with a copy of the Nassau County Vendor Code of Ethics prior to each of these employee's participating in the procurement.

Executed this _____ day of _____, 20____.

By _____ Signature of Authorized Official

Name and Title of Authorized Official

5. RFP Appendix L

APPENDIX L

LIVING WAGE LAW CERTIFICATE OF COMPLIANCE

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

1. The ~~chief executive officer~~ ^{Managing Director} of the Proposer/Bidder is:

Jill Strohmeier (Name)

30, Rockefeller Plaza, New York, NY 10112 (Address)

+1 212 436 2363 (Telephone Number)

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

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

4. In the past five years, an administrative proceeding, investigation, or government body-initiated judicial action _____ has _____ 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:

Deloitte LLP and its subsidiaries, like all other major professional services firms in this

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increasingly litigious environment, have been named as either a defendant or respondent in several civil lawsuits or administrative discrimination charges. These lawsuits and administrative charges are premised primarily on allegations of discrimination in various aspects of employment. In each case, Deloitte LLP or its subsidiaries have denied those allegations. During the past three years, no lawsuit or charge has resulted in a finding of liability against Deloitte LLP or its subsidiaries in any such civil litigation.

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.~~

Deloitte & Touche LLP will not agree to #5.

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



Dated Managing Director
Signature of ~~Chief Executive Officer~~

Jill Strohmeyer

Name of ~~Chief Executive Officer~~
Managing Director

Sworn to before me this

28th day of August, 2023


Notary Public

Raisa Ynes Paniagua
Notary Public, State of New York
Reg. No. 01PA6437607
Qualified in Kings County
Commission Expires August 1, 2026

6. Statement that the proposer has registered with the County as a vendor

Deloitte & Touche LLP is registered as a vendor with Nassau County.

7. Proposal confidentiality

Nassau County agrees that the Proposal shall be used by Nassau County solely to evaluate the Proposal. Nassau County shall protect the Proposal from disclosure to third parties, exercising at least the same degree of care as Nassau County employs in maintaining as secret its own trade secret, proprietary and confidential information, but always at least a reasonable degree of care.

8. Exceptions to RPF

Deloitte & Touche LLP (the "Firm") is pleased to submit this proposal to the Nassau County (the "County") in response to the Request for Proposals dated July 10, 2023 (the "RFP") for the performance of professional services. We believe, however, that certain provisions included in the RFP (the "Proposed Terms") should be modified or clarified for this particular engagement, such as Section D "Contract Term", Section H.9 "Examination of Records", Appendix E Section 3 "Compliance with Law", Section 4 "Minimum Service Standards", Section 5 "Indemnification; Defense; Cooperation", Section 7 "Assignment; Amendment; Waiver; Subcontracting", Section 8 "Work Performance Liability", Section 9 "Termination", Section 10 "Accounting Procedures; Records", Section 11 "Limitations on Actions and Special Proceedings Against the County", and Section 13 "All Legal Provisions Deemed Included; Severability; Supremacy; Construction". We would also need to make certain changes to the insurance requirements in order to make these requirements consistent with the insurance that we (as well as other large professional services firms) maintain. An example of such a provision (with New York as the governing law) is included in the proposed form of engagement agreement set forth in the appendix to this proposal. Further, we believe that certain additional provisions should be included in the final agreement for these services. Therefore, the Firm is unable to agree to the Proposed Terms as currently drafted.

Our experience has indicated that almost without exception we have been able to reach agreement with each of our public sector clients that has awarded us an engagement. In the vast majority of these cases, we have had some concerns over the proposed terms and conditions included in the request for proposal. We are confident that our experience with the County will be no different. We believe that the basis for this success lies in the benefit of the negotiation process which allows each party to understand the other's reasonable concerns.

Our proposal is being made subject to the conditions that (a) the Firm and the County subsequently reach and enter into a mutually acceptable definitive written agreement for the proposed services and (b) the Firm completes to its satisfaction its standard client acceptance and continuance procedures with respect to this proposed engagement. Subject to the satisfactory completion of our client acceptance and continuance procedures, if we are awarded this engagement, we intend to negotiate in good faith with the County to reach such an agreement as expeditiously as possible. In this regard, enclosed is our standard form of engagement letter that we believe is appropriate for this type of engagement.

9. Additional information

Sample engagement letter:

[Date]

[Name of individual signing on behalf of management]

[Title of individual signing on behalf of management]

[Insert name of company]

[Street Address]

[City], [State] [ZIP code]

Dear [Mr. [Ms.] Recipient's name]:

This engagement letter is to confirm the engagement of Deloitte & Touche LLP ("D&T" or "we" or "our") to provide [insert name of company] [and its subsidiaries] ([collectively,] the "Client" or "you" or "your") accounting advisory services described below (the "Services").

SCOPE OF SERVICES

The Services to be provided by D&T are expected to consist of assistance to Client management with the following:

[Describe the nature and scope of the accounting advisory services and activities to be provided under this engagement letter; describe, as appropriate, any services that are excluded from the scope of Services. For example:

- Gaining an understanding of the Client's accounting treatment of [insert brief explanation of the subject matter] under [insert applicable standards, e.g.: accounting principles generally accepted in the United States (U.S. GAAP), Securities and Exchange Commission (SEC) rules and regulations, and International Financial Reporting Standards (IFRS)].
- Providing training to Client personnel on [insert brief explanation of the subject matter; if a fee estimate is provided in the engagement letter, summarize the factors that the fee estimate is based on (e.g., number and length of training sessions, number of personnel and departments or areas to attend training sessions)].
- Researching and communicating relevant accounting literature and guidance under [insert applicable standards, e.g.: U.S. GAAP, SEC rules and regulations, and IFRS] related to [insert brief explanation of the subject matter] for Client's consideration.
- Conducting interviews of Client personnel to [insert purpose of interviews and indicate specific areas or types of personnel that we intend to interview].
- Reading relevant documentation [specify relevant types of documentation, e.g., policies and procedures, contract documentation selected by the Client].
- Providing advice and recommendations for Client Management consideration on the [specify relevant topics, e.g., proposed accounting treatment of a contract, draft accounting policies and procedures].

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- Preparing draft documentation of [specify relevant types of documentation, e.g., accounting policies and procedures, accounting treatment considerations for contracts selected by Client], for Client's review and approval.

The Services will be performed in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA).

DELIVERABLES

[If there are not specific planned deliverables, include the following:

There will be no D&T report or deliverables issued under this engagement. During this engagement, we may provide verbal and written comments and observations as well as potential recommended modifications to internal Client documents. Client management will be solely responsible to review and make all decisions with respect to potential modifications and ultimate approval and acceptance of any comments or observations made by D&T.

Verbal and written comments and observations as well as potential recommended modifications provided by D&T in connection with the Services shall not represent an opinion of D&T on any accounting position, implementation strategy, or other topic related to the Services.]

[If we plan to issue a written deliverable summarizing the work performed and our findings and recommendations, include the following:

The deliverables anticipated for this engagement consist of:

- ***[list planned deliverables, such as Accounting Policy Documentation, Draft pro-forma financial statement disclosures; etc.]***
- **The above deliverables, as well as other verbal or written comments and observations provided by D&T in connection with the Services shall not represent an opinion or conclusion of D&T on any accounting position, implementation strategy, or other topic related to the Services.**

Client management will be solely responsible to review and make all decisions with respect to potential modifications and ultimate approval and acceptance of any comments or observations made, or deliverables provided, by D&T.]

[Include this section if (a) engagement is a fixed fee engagement, or (b) assumptions need to be conveyed to the client:

ASSUMPTIONS

The following is a list of some of the assumptions and expectations that, together with the information provided to D&T as of the date of this engagement letter, the nature and scope of the Services, the expected resource requirements and other commitments from Client, and the anticipated duration of the Services, form the "Assumptions" upon which D&T has relied upon in agreeing to perform the Services. Any deviation from the Assumptions may cause changes to the estimated timing, fees, expenses, deliverables, level of effort required, or may otherwise impact D&T's performance of the Services:

- **[insert relevant assumptions for the engagement]]**

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ENGAGEMENT TEAM

Our engagement team has been selected to align the team's skills with the technical and practical necessities of the engagement.

[Insert team members along with their roles on the engagement and titles. If the team includes personnel that are assigned to a Deloitte U.S. Firm different than the one to which the Engagement Leader is assigned, specify the names of the Deloitte U.S. Firms to which engagement personnel are assigned.]

Name	Engagement Role	Title	[Deloitte U.S. Firm]
[Name]	[Engagement Role]	[Title]	[Full Name of Deloitte U.S. Firm]
[Name]	[Engagement Role]	[Title]	[Full Name of Deloitte U.S. Firm]
[Name]	[Engagement Role]	[Title]	[Full Name of Deloitte U.S. Firm]
[Include others as necessary]	[Engagement Role]	[Title]	[Full Name of Deloitte U.S. Firm]]

The engagement team will, as they consider necessary, call on other individuals with specialized knowledge and experience to assist in the performance of our Services.

FEES AND TIMING

The Services are expected to be performed *[indicate location of the Services, e.g., [remotely] [and] [at the Client's offices in [City, State]]]*. Our engagement is expected to start as of *[insert date]* and estimated to be completed by *[insert date]*^h. *[Update the following fee section depending on whether the engagement will be (a) Time & Material based or (b) Fixed Fee.*

[Option (a) - Time and Material:

Our hourly rates and professional fees reflect the complex, technical nature of the work to be performed and the need for experienced resources to perform this work. The professional fees for the engagement will be based on actual time incurred by each individual on the project and the respective rate for that level in the following table:

Resource Level	Hourly Rate
[Subject Matter Resources]	\$XXX
[[Partner][Principal][Managing Director]]	\$XXX
Senior Manager	\$XXX
Manager	\$XXX
Senior	\$XXX
Assistant	\$XXX

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[Insert the following language if appropriate for this engagement: Should specialists or professionals in other countries be required, such applicable rates will also be discussed and agreed upon in advance.]

[Insert if the Client requests a fee estimate and the hours can be reasonably estimated: Our preliminary estimate of our professional fees (excluding expenses) is based upon an estimate of [XXX] to [XXX] hours and ranges from [\$XXX,XXX] to [\$XXX,XXX]. Please note this is only an estimate, as actual fees may vary. We will review our estimates periodically and inform you if there is a significant change in our estimate.]

We understand that you will reimburse us for all reasonable expenses incurred in performing our Services on this engagement (including, but not limited to, our reasonable travel, meals, lodging, and mileage expenses) [as well as technology- and administrative-related charges]ii.

Fees for this engagement will be billed biweekly as the work progresses for fees accrued and expenses incurred by us since our last invoice in performing our Services.

After we receive your approval to proceed, we will bill you the amount of \$[XXX,XXX]. This amount will be applied to the final invoice for the engagement. Of course, if this exceeds the final invoice, the difference will be promptly refunded to you.]

[Option (b) - Fixed Fee:

D&T will perform the Services on a fixed-fee basis. Based on the scope, timing, Client responsibilities, and Assumptions set forth herein, D&T's fees for the Services will be [\$insert fixed fee] (excluding expenses and applicable taxes).

In addition to our fees, engagement expenses incurred (including, but not limited to, our reasonable travel, meals, lodging, and mileage expenses) [as well as technology- and administrative-related charges will be billed separately]iii.

[Update the following to capture the billing schedule, which should list the amount to be paid and invoice dates.

D&T will invoice Client the professional fee amounts listed in the table below, plus expenses and any applicable taxes.

#	Invoice date	Fee amount
1		[XX,XXX]
2		
3		
Total Professional Fee		[\$XX,XXX]

Notwithstanding the foregoing, Client agrees to pay to D&T a pro-rata amount of the applicable fee amount within thirty (30) days of early termination of this Engagement Letter by either party as permitted under the General Business Terms attached hereto.]

[Include the following section "Change Orders" if the engagement is fixed fee:

CHANGE ORDERS

The scope of the Services as documented herein shall remain unchanged, except as otherwise agreed by D&T and Client in writing. If any of the following events occur while D&T is engaged to provide the Services (each a "Change

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Order Event"), D&T shall be entitled to an agreement between the parties to alter one or more aspects of this engagement letter (a "Change Order") to compensate it for actual and anticipated additional effort:

The scope, approach or timing of the engagement or the Services change,

- Delays are encountered that are beyond the reasonable control of D&T,
- An engagement Assumption proves to be invalid,
- Client fails to perform its responsibilities or meet its obligations as set forth herein.

D&T will notify Client in a reasonable period after becoming aware of a Change Order Event. Notwithstanding anything to the contrary in this engagement letter, if the parties are unable to reach a complete agreement on a Change Order within thirty (30) days of Client being notified of a Change Order Event, D&T may, at its option, suspend or terminate the engagement upon written notice to Client.]

ACKNOWLEDGMENTS AND AGREEMENTS

Client management acknowledges and agrees to the following:

- **We will not perform in a capacity equivalent to that of management or an employee of the Client, including assuming any financial reporting oversight role; authorizing, executing, or consummating any transactions, or otherwise exercising authority on behalf of the Client or having the authority to do so; supervising employees of the Client in the performance of their activities; reporting to the board of directors on behalf of management of the Client; [or] providing any legal advice with respect to, or conducting a legal review of, any documents, records, or policies of the Client [include if engagement is not related to restructuring (e.g., not a carve-out)]; ; preparing source documents or originating data, in electronic or other form, evidencing the occurrence of any transactions; or recording of any amounts in books and records of the Client].**
- **The Services may include advice and recommendations, but the Client will be solely responsible for the financial statements and all decisions regarding its policies and processes, as well as the accounting treatment of any item or transaction (including decisions regarding its compliance with [insert relevant guidance, e.g.: U.S. GAAP, SEC rules and regulations, IFRS]). D&T may not be informed of, and are not responsible for, any accounting or reporting policies or processes instituted, or final accounting or reporting positions taken, by the Client. Furthermore, the Client shall be solely responsible for, among other things (1) designating a member of management with appropriate technical accounting and reporting knowledge to oversee the Services and to sustain meaningful and substantial involvement in all phases of this engagement; and (2) any forward-looking information (including any models, projections, forecasts, budgets, synergies, feasibility analyses, assumptions, estimates, methodologies, or bases for support). For the avoidance of doubt, we will be responsible for the performance of the Services.**
- *[If the Client is an SEC registrant, include the following: We will not provide any assurance regarding the outcome of any future audit or regulatory examination or other regulatory action, and we will not provide any assurance regarding U.S. Securities and Exchange Commission clearance of any Securities Act of 1933 or Securities Exchange Act of 1934 filings. The responsibility for all legal issues with respect to these matters, such as reviewing all deliverables and work product for any legal implications to the Client, will be the Client's.]*
- **The Services will not constitute an engagement to provide audit, compilation, review, or attest services as described in the pronouncements on professional standards issued by the AICPA, the U.S. Public Company Accounting Oversight Board, or other regulatory body and, therefore, we will not express an opinion or any other form of assurance as a result of performing the Services.**

- **The Client will not seek our opinion, and we will not provide any such opinion, on the application of accounting principles in connection with this engagement. Furthermore, Client management agrees that it will not represent to any third parties that it has obtained such opinion from D&T under this engagement.**
- We will not be responsible for the accuracy or completeness of any data made available to us through any third-party tool, database, or software application. The Company further acknowledges and agrees that D&T will have no responsibility for evaluating the functionality of such third-party tool, database, or software application, nor for any results obtained by D&T through the use of such third-party tool, database, or software application.
- *[Insert the following bullet if applicable to this engagement (i.e., if we will be ranking or prioritizing any of our findings and observations communicated to management):* The assignment of any ranking or rating and resulting prioritization of recommendations is subjective; others, utilizing the same information, may arrive at different results. Client management is responsible for the final determination of the appropriate scale to be utilized for rankings, the definitions for each ranking on the scale, and the assignment of prioritization to each recommended action item. Deliverables that include any prioritization, categorization or rating ranking will not be considered an opinion expressed by D&T.]
- *[Insert the following bullets if our engagement will involve advising with regard to the Client's internal controls over financial reporting (e.g., providing suggested updates to controls driven by changes to accounting standards or changes to internal processes):*
 - Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.
 - The Services provided under this engagement letter should not be used as the sole basis for management's assertion in connection with the Sarbanes-Oxley Act. D&T will make no representations or warranties nor provide any assurances that (1) the Client's disclosure controls and procedures and the internal control and procedures for financial reporting are compliant with the certification requirement and internal control reporting requirement of the Sarbanes-Oxley Act, or (2) the Client's plans are sufficient to address and correct any shortcomings that would prohibit the Client from making the required certification or from reporting under the Sarbanes-Oxley Act.
 - Management is responsible for informing the Client's auditors and the Audit Committee of the Client's board of directors of all deficiencies in the design or operation of internal control over financial reporting, including separately disclosing all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting. In addition, D&T's personnel performing the Services may communicate directly to the Client's independent accountants such findings and information that have been previously communicated to the management of the Client.]
- *[Insert the following bullet if applicable to this engagement]:* D&T may utilize software that is currently owned by or licensed to us in connection with the performance of the Services. If the Client would like us to use other software, such software is to be acquired by and licensed to the Client, with D&T as a sublicensee for use in connection with the performance of the Services. With respect to software that is owned or licensed to us, if Client personnel will access or use such software, the Client agrees to become a licensee in accordance with terms established by D&T.]

- **Any deliverables provided to the Client hereunder by D&T may be disclosed by Client to the Board of Directors *[include the following if the Client is an SEC registrant: [[and][or]] the Audit Committee]* of the Client only for their informational purposes and solely in their capacity as a member of such Board *[include the following if the Client is an SEC registrant: or Committee]*.**
- **Any deliverables provided to the Client hereunder by D&T may be disclosed by Client to the Client's independent accountants to the extent required solely in connection with their audit of Client's financial statements.**
- *[If the entity is a regulated enterprise (e.g., a depository institution) and has requested that the regulator be provided access to any deliverables in the course of an examination, insert the following bullet: Any deliverables provided to the Client hereunder by D&T may be disclosed by Client to the *[insert name of regulatory agency, e.g.: Federal Deposit Insurance Corporation]* in the exercise of their statutory authority over the business or financial affairs of *[insert name of company]*.]*
- *[Insert the following bullet if applicable to the engagement (e.g., we are advising client on enhancements or improvements to its policies or processes):* Client will work with D&T in the generation of the improvement opportunities/initiatives, including those related to automation and technology, and will be responsible for all decisions related to such opportunities/initiatives. This process relies on workshops and Client interaction, and as such assumes participation of the Client's process owners and applicable personnel. Further, any projected costs, benefits or savings included as part of the recommendations within our Services or deliverables are, by their nature, estimates. Actual results may be different from those estimated, and those differences may be material.]
- *[Insert the following bullet if applicable to this engagement":* [Substantial and meaningful involvement of *[insert position(s) or role(s), e.g.: field personnel, subject matter specialists, senior management, key executives, board members]* of the Client is critical to the success of this engagement. The Client is responsible for ensuring that the identified Client personnel actively participate in both the planning and execution of this engagement and will be available to resolve issues and make decisions in a timeframe that supports achievement of the engagement timelines and work plans.]
- *[If COVID regulations exist in the industry the Client operates in, insert the following bullet:* The parties acknowledge that COVID-19 and either party's compliance with any law, rule, regulation, or policy related to COVID-19 may adversely impact the fees, timeline, working arrangements, staffing, responsibilities, or other obligations under this engagement letter. In the event of any such impact, the parties will work in good faith to promptly enter into an amendment to this engagement letter to eliminate such impact. If the parties fail to enter into an amendment within thirty (30) days of D&T notifying Client of such impact, D&T may suspend or terminate this engagement letter upon written notice to Client.]
- **Each party shall comply with all economic sanctions, export control, and import laws and regulations applicable to it in connection with this engagement letter. The parties recognize that such laws and regulations restrict the export and reexport of the Services and Deliverables to jurisdictions subject to territorial U.S. economic sanctions (currently Crimea, Cuba, Iran, North Korea, Russia, Syria, and the Donetsk and Luhansk National Republics in Ukraine).**

* * * * *

Together, creating the change that matters

Proposal to provide Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report (ACFR)
to Nassau County (the "County")
(RFP No. CO 0629-2343)

During this engagement, the Client may request that D&T perform additional services that are not encompassed by this engagement letter. D&T may perform such additional services upon receipt of a separate signed engagement letter with terms and conditions that are acceptable to D&T and the Client.

This engagement letter, incorporating by reference the attached General Business Terms in Exhibit A, constitutes the entire agreement between the Client and D&T with respect to this engagement; supersedes all other oral and written representations, understandings, or agreements relating to this engagement; and may not be amended except by the mutual written agreement of the Client and D&T.

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate of this engagement letter is provided for your records.

Yours truly,

DELOITTE & TOUCHE LLP

[to be signed manually^{vi}]

Accepted and Agreed to by *[insert name of company]* [on behalf of itself and its subsidiaries]:^{vii}

By: _____

Title: _____

Date: _____

EXHIBIT A — GENERAL BUSINESS TERMS

1. **Services.** The engagement letter to which these terms are attached (the "Engagement Letter") describes the services to be performed thereunder (the "Services") by D&T. For purposes of these terms and the Engagement Letter, "Client" shall mean the entity as defined in the Engagement Letter. *If we expect that subsidiaries of Client will (i) interact with the engagement team as part of Client management, or (ii) rely on our work product, add language to the engagement letter as set forth in the instructions for this Example and add the following sentence: [Insert name of company] represents and warrants that it has the power and authority to execute this agreement on behalf of, and to bind, itself and its subsidiaries.]*
2. **Compensation.**
 - a) Client shall compensate D&T for all Services performed and expenses incurred in connection with this engagement. Client shall be responsible for any taxes imposed on the Services or on this engagement, other than taxes imposed by employment withholding for D&T's personnel or on D&T's income or property. Client shall pay each invoice within thirty days of its receipt thereof. If payment is not received within such period, (i) such invoice shall accrue a late charge equal to the lesser of (a) 1½ percent per month or (b) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law, and (ii) D&T may also suspend or terminate the Services upon five days written notice to Client.

[If we expect that the Engagement will last twelve months or longer, add the following paragraph as sub-section 2(b):
 - b) Reimbursements to Advisor's personnel for temporary living expenses may be deemed compensatory under federal, state, and local tax laws if such personnel's assignment in a particular location will exceed or has exceeded one year. The parties shall cooperate in good faith to limit the duration of a person's assignment in a particular location to less than one year. If Client's requirements are such that it becomes necessary for a person's services in a particular location to continue for a year or more and, as a result, such person's living expenses are deemed compensatory for tax purposes, then Client shall pay Advisor the amount of additional compensation provided to Advisor's personnel to compensate for taxes imposed therefor.]
3. **Term.** Unless terminated sooner as set forth below, this engagement shall terminate upon the completion of the Services. Either party may terminate this engagement by giving thirty (30) days prior written notice to the other party. In the event of any termination for breach, the breaching party shall have the right to cure the breach within the notice period. D&T may terminate this engagement upon written notice to Client, if D&T determines that the performance of any part of the Services would be in conflict with law, or independence or professional rules.
4. **Ownership.**
 - a) D&T has rights in, and may, in connection with the performance of the Services, use, create, modify, or acquire rights in, works of authorship, materials, information, and other intellectual property (collectively, the "D&T IP").
 - b) Upon full payment to D&T hereunder, and subject to the terms herein, (i) the tangible items specified as deliverables in the Engagement Letter (the "Deliverables") shall become the property of Client, and (ii) D&T hereby grants Client a royalty-free, fully paid-up, worldwide, nonexclusive license to use the D&T IP contained in the Deliverables in connection with its use of the Deliverables. Except for the foregoing license grant, D&T or its licensors retain all rights in and to all D&T IP.

- c) To the extent any D&T IP provided to Client in connection with the Services constitutes inventory within the meaning of section 471 of the Internal Revenue Code, such D&T IP is licensed to Client by D&T as agent for its product company subsidiary on the terms and conditions contained herein. The rights granted in this Section do not apply to any intellectual property that is licensed to Client under a separate agreement.
- 5. **Warranties. This is a services engagement. D&T warrants that it shall perform the Services in good faith and with due professional care. D&T DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**
- 6. **Limitation on Damages. D&T, its affiliates and subcontractors, and their respective personnel shall not be liable to Client for any claims, liabilities, or expenses relating to or in connection with this engagement ("Claims") for an aggregate amount in excess of the fees paid by Client to D&T pursuant to this engagement, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of D&T or its subcontractors. In no event shall D&T, its affiliates or subcontractors, or their respective personnel be liable to Client for any loss of use, data, goodwill, revenues, or profits (whether or not deemed to constitute a direct Claim), or any consequential, special, indirect, incidental, punitive, or exemplary loss, damage, or expense, relating to or in connection with this engagement. The terms of this Section shall not apply to any Claim for which D&T has an express indemnification obligation under these terms or the Engagement Letter. In circumstances where any limitation or exculpations set forth herein are unavailable, the aggregate liability of D&T, its affiliates and subcontractors, and their respective personnel for any Claim shall not exceed an amount that is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.**
- 7. **Relationship and Responsibilities.**
 - a) Each of the parties is an independent contractor and neither is, nor shall be considered to be, nor shall purport to act as, the other's agent, partner, fiduciary, joint venturer, or representative.
 - b) In addition to Client's responsibilities as set forth in the Engagement Letter, Client shall cooperate with D&T in the performance of the Services, including providing D&T with adequate working space, equipment, and facilities and timely access to data, information, and personnel of Client. With respect to the data and information provided by Client to D&T or its subcontractors for the performance of the Services, Client shall have all rights required to provide such data and information, and shall do so only in accordance with applicable law and with any procedures agreed upon in writing. If D&T is provided with access to or use of Client's facilities outside of the United States for the purpose of performing the Services, such facilities may not be dedicated solely for D&T's use and D&T will not be deemed a tenant of Client with respect to such facilities.
 - c) Client shall be solely responsible for, among other things (i) the performance of its personnel and agents; (ii) the accuracy and completeness of all data and information provided to D&T for purposes of the performance of the Services; (iii) making all management decisions, performing all management functions, and assuming all management responsibilities; (iv) designating a competent management member to oversee the Services; (v) evaluating the adequacy and results of the Services; (vi) accepting responsibility for the results of the Services; and (vii) establishing and maintaining internal controls, including monitoring ongoing activities.
 - d) The Services may include advice and recommendations, but D&T will not make any decisions on behalf of Client in connection with the implementation of such advice and recommendations. D&T's

performance is dependent upon Client's (i) timely and effective satisfaction of its responsibilities under these terms and the Engagement Letter, and (ii) timely decisions and approvals in connection with the Services, upon which D&T shall be entitled to rely.

- e) D&T shall use diligent efforts to meet performance dates set forth in the Engagement Letter and shall notify Client promptly if D&T encounters significant delays in completing the Services. Notwithstanding the foregoing, all performance dates contained in the Engagement Letter shall be regarded only as estimates.

8. Confidentiality and Internal Use.

- a) To the extent that, in connection with this engagement, either party (each, the "receiving party") comes into possession of any confidential information of the other (the "disclosing party"), it will not disclose such information to any third party without the disclosing party's consent, using at least the same degree of care as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The disclosing party hereby consents to the receiving party disclosing such information: (i) as expressly set forth in the Engagement Letter; (ii) to contractors providing administrative, infrastructure, and other support services to the receiving party and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that they have agreed to be bound by confidentiality obligations similar to those in this sub-Section; (iii) as may be required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; or (iv) to the extent such information (a) is or becomes publicly available other than as the result of a disclosure in breach hereof, (b) becomes available to the receiving party on a nonconfidential basis from a source that the receiving party believes is not prohibited from disclosing such information to the receiving party, (c) is already known by the receiving party without any obligation of confidentiality with respect thereto, or (d) is developed by the receiving party independently of any disclosures made to the receiving party hereunder. *[Include the following sentence if Client has requested that D&T provide a contractual commitment to implement and maintain security measures for personal information about a resident of Massachusetts in accordance with the Massachusetts Privacy Regulation (201 CMR 17.00 et. seq.) and there is a possibility that we might obtain such information in connection with the engagement: To the extent that any information obtained by D&T from or on behalf of Client or its employees in connection with this engagement constitutes "Personal Information" as defined in 201 CMR 17.02 (as may be amended), D&T shall comply with the obligations of 201 CMR 17.00 et. seq. (as may be amended), entitled "Standards for the Protection of Personal Information of Residents of the Commonwealth," with respect to such information.]*
- b) All Services and Deliverables shall be solely for Client's benefit and are not intended to be relied upon by any person or entity other than Client. Client shall not disclose the Services or Deliverables, or refer to the Services or Deliverables in any communication, to any person or entity other than Client except (i) as expressly set forth in the Engagement Letter, (ii) to Client's contractors solely for the purpose of their providing services to Client relating to the subject matter of the Engagement Letter, provided that they comply with the restrictions on disclosure set forth in this sentence, or (iii) to the extent included within Client-created materials that do not in any way, expressly or by implication, attribute such materials to D&T or its subcontractors. Client agrees to indemnify and hold harmless D&T, its affiliates and subcontractors, and their respective personnel from all Claims attributable to claims of third

parties, except to the extent resulting from the recklessness, bad faith, or intentional misconduct of D&T or its subcontractors.

[If D&T will subcontract a portion of the Services to Deloitte Tax LLP, add the following paragraph as Section 8(c):

- c) No provision of these terms (including this Section 8) or the Engagement Letter is or is construed to be a condition of confidentiality within the meaning of Rule 3501(c)(i) of PCAOB Release 2005-014, Internal Revenue Code Sections 6011 and 6111 or the regulations thereunder, any related Internal Revenue Service guidance, or any other similar law, with respect to any Services, Deliverables, or other materials of any kind provided hereunder relating to tax treatment or tax structure (collectively referred to as "Subject Tax Planning Advice"). Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the Services or transactions described in these terms or the Engagement Letter. Notwithstanding anything herein to the contrary, no provision of these terms or the Engagement Letter shall place any limitation on Client's disclosure of any Subject Tax Planning Advice. The Services and Deliverables shall be solely for Client's informational purposes and internal use, and this engagement shall not create privity between D&T and any person or party other than Client ("third party"). Neither the Services nor any Deliverables are intended for the express or implied benefit of any third party. Unless otherwise agreed to in writing by D&T, no third party is entitled to rely in any manner or for any purpose on the Services or Deliverables. In the event of any unauthorized reliance on any Subject Tax Planning Advice, Client agrees to indemnify and hold harmless D&T, its subcontractors, and their respective personnel from all third-party claims, liabilities, costs, and expenses.]

9. Indemnification.

- a) Each party agrees to indemnify, defend, and hold harmless the other party, its subcontractors, and their respective personnel from all Claims attributable to claims of third parties solely for bodily injury, death, or physical damage to real or tangible personal property occurring while D&T is performing the Services to the extent directly and proximately caused by the negligence or intentional misconduct of the indemnifying party and that does not arise from the indemnifying party's performance obligations hereunder.
- b) D&T agrees to indemnify, defend, and hold harmless Client and its personnel from all Claims attributable to claims of third parties for infringement by a Deliverable of any U.S. patent existing at the time of delivery or copyright or any unauthorized use of any trade secret, except to the extent that such infringement or unauthorized use arises from (i) modification of the Deliverable other than by D&T or its subcontractors, or use thereof in a manner not contemplated by the Engagement Letter; (ii) the failure of the indemnified party to use any corrections or modifications made available by D&T; (iii) information, materials, instructions, specifications, requirements, or designs provided by or on behalf of the indemnified party; or (iv) the use of the Deliverable in combination with any platform, product, network, or data not provided by D&T. If Client's use of any such Deliverable, or any portion thereof, is or is likely to be enjoined by order of a court of competent jurisdiction as such an infringement or unauthorized use, D&T, at its option and expense, shall have the right to (x) procure for Client the continued use of such Deliverable, (y) replace such Deliverable with a non-infringing Deliverable, or (z) modify such Deliverable so it becomes non-infringing; provided that, if (y) or (z) is the option chosen by D&T, the replacement or modified Deliverable is capable of performing substantially the same function. In the event D&T cannot reasonably procure, replace, or modify such Deliverable in accordance with the immediately preceding sentence, D&T may require Client to cease use of such Deliverable and

refund the professional fees paid to D&T with respect to the Services giving rise to such Deliverable.

The foregoing provisions of this sub-Section constitute the sole and exclusive remedy of the indemnified parties, and the sole and exclusive obligation of D&T, relating to a claim that any of D&T's Deliverables infringes any patent, copyright, or other intellectual property right of a third party.

- c) The indemnified party shall provide the indemnifying party with prompt written notice of any claim, liability, or expense for which indemnification is sought hereunder (an "Indemnity Claim"), cooperate in all reasonable respects with the indemnifying party in connection with any such Indemnity Claim, and use reasonable efforts to mitigate any Indemnity Claim; provided, however, that the indemnified party's failure to comply with the foregoing obligations shall not relieve the indemnifying party of its indemnification obligations, except to the extent the indemnifying party has been actually prejudiced by such failure. The indemnifying party shall be entitled to defend and control the handling of any such Indemnity Claim, with counsel of its own choosing that is reasonably satisfactory to the indemnified party. The indemnifying party shall not settle any Indemnity Claim without the prior written consent of the indemnified party.
10. **Approval of Deliverables.** Client shall approve each Deliverable that conforms in all material respects to the requirements therefor set forth in the Engagement Letter. Approval of a Deliverable shall be deemed given by Client if Client has not delivered to D&T a notice that such Deliverable does not conform with the foregoing within fifteen days of delivery.
11. **Force Majeure.** Neither party shall be liable for any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.
12. **Survival.** All provisions that are intended by their nature to survive performance of the Services shall survive such performance, or the expiration or termination of this engagement.
13. **Interpretation.** Each of the provisions of these terms and the Engagement Letter shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence) or otherwise, notwithstanding the failure of the essential purpose of any remedy. Liability limits set forth herein are intended solely to set maximum limits and are not intended as estimates of liability. Any references herein to the term "including" shall be deemed to be followed by "without limitation." The Section headings in these terms are for convenience of reference only and shall not affect the meaning or interpretation hereof. Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), the member firms of DTTL, and each of their respective affiliates (including D&T) are referred to herein collectively as the "Deloitte Entities" and individually as a "Deloitte Entity." In the event of any conflict between these terms and the terms of the Engagement Letter, these terms shall control, except to the extent that the Engagement Letter provides that specified provisions therein shall control over specified provisions of these terms.
14. **Binding Nature: Assignment and Subcontracting.** These terms and the Engagement Letter shall be binding on the parties and their respective permitted successors and assigns; provided however, that, except as provided below, neither party may assign any of its rights or obligations (including interests or claims) relating to or in connection with this engagement or the Services, without the prior written consent of the other party. Client hereby consents to D&T subcontracting a portion of the Services to any Deloitte Entity and to any other third party, in each case, whether located within or outside of the United States. Services performed by D&T's subcontractors shall be invoiced as professional fees on the same basis as Services

performed by D&T's personnel unless otherwise agreed. D&T agrees to be responsible to Client for the Services performed by its subcontractors to the same extent that D&T would be responsible to Client if D&T had performed such Services. No Deloitte Entity other than D&T and no personnel of any Deloitte Entity shall have any liability to Client relating to or in connection with this engagement, and Client will not bring any action against any such Deloitte Entity, or any personnel of any Deloitte Entity in connection with this engagement.

15. **Notices.** Any notices required under these terms or the Engagement Letter shall be (i) in writing; (ii) delivered to the representatives of the parties at the addresses set forth in the Engagement Letter, unless changed by either party by notice to the other party; and (iii) effective upon receipt.
16. **Severability.** If any term of these terms or the Engagement Letter is unenforceable, such term shall not affect the other terms, but such unenforceable term shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permitted the intent of the parties set forth in these terms or the Engagement Letter.
17. **Waivers and Amendments.** No delay or omission by a party in enforcing its rights or remedies under these terms or the Engagement Letter shall impair such right or remedy or be deemed to be a waiver thereof. No amendment or waiver of these terms or the Engagement Letter shall be valid unless in writing and signed by the parties thereto.
18. **Non-Solicitation.** During the term of this engagement and for a period of one year thereafter, each of the parties agrees that its personnel (in their capacity as such) who had substantive contact with personnel of the other in the course of the performance of Services hereunder shall not, without the other's consent, directly or indirectly solicit the services of such personnel of the other. This provision shall not restrict the right of either party to solicit generally in the media.
19. **Non-Exclusivity.** D&T may (i) provide any services to any person or entity, and (ii) develop for itself, or for others, any materials or processes, including those that may be similar to those produced as a result of the Services, provided that D&T complies with its obligations of confidentiality set forth hereunder.
20. **Third-Party Beneficiaries.** Any third parties referenced in any disclaimer or waiver of liability, limitation on damages or actions, or indemnity in these terms or the Engagement Letter are intended third-party beneficiaries of such terms and may in their own right enforce such terms. Except as set forth in this Section, (a) there are no third-party beneficiaries of these terms or the Engagement Letter, and (b) no rights, benefits, or remedies of any kind or character whatsoever are conferred upon, and neither party shall owe any duty to, any person or entity other than the other party.
21. **Governing Law.** These terms, the Engagement Letter, including attachments, and all matters relating to or in connection with this engagement shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof). *[If governing laws other than the laws of New York are being proposed, discuss with [National Office \(Risk & Regulatory\)](#), who will discuss with the Office of General Counsel, if appropriate.]*
22. **Disputes.**
 - a) Any action relating to or in connection with this engagement shall be brought and maintained exclusively in any state or federal court, in each case located in New York County, the State of New York. Each of the parties hereby expressly and irrevocably submits to the jurisdiction of such courts for the purposes of any such action and expressly and irrevocably waives, to the fullest extent permitted by

law, any objection which it may have or hereafter may have to the laying of venue of any such action brought in any such court and any claim that any such action has been brought in an inconvenient forum.

- b) EACH PARTY HEREBY IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING, OR COUNTERCLAIM RELATING TO OR IN CONNECTION WITH THIS ENGAGEMENT.

No action, regardless of form, relating to or in connection with this engagement may be brought more than one year after the cause of action has accrued, except that an action for nonpayment may be brought not later than one year following the due date of the last payment owing to the entity bringing the action.

23. Entire Agreement. These terms and the Engagement Letter, including attachments, shall constitute the entire agreement with respect to the subject matter of this engagement and shall supersede all other oral or written representations, understandings, or agreements relating to or in connection with the subject matter hereof. In making its determination to proceed with this engagement, neither party will have relied on any representations of the other party except as expressly set forth in these terms or the Engagement Letter



About Deloitte

*As used in this document, "Deloitte" means Deloitte & Touche LLP, a subsidiary of Deloitte LLP.

Please see <http://www.deloitte.com/us/about> for a detailed description of our legal structure.

Certain services may not be available to attest clients under the rules and regulations of public accounting.

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RFP No. CO 0629-2343
For Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report ("ACFR")

This is an invitation to submit a **Best and Final Offer ("BAFO")** with respect to the above referenced RFP. This offer is made as part of Nassau County's (the "County") review process. At this time, the County invites you to review your offer and make any final revisions you would like to the cost proposal and in connection with the services outlined below. Specifically, the BAFO should **ONLY** address the following:

Please complete the table below for the provision of Accounting Services in Connection with the Preparation of the Annual Comprehensive Financial Report (ACFR), as described in the above-referenced RFP and the script/questions for the interview during the week of October 16, 2023 and as discussed during such interview.

If you expect the estimated billing hours and/or billing rates to change over time, please note the changes by repeating a table for each year. If only the billing rates are expected to change by a specific rate, please note that change in your response.

Proposed Cost Breakdown

Staff Assigned	Title	Estimated Billing Hours	Billing Rate	Total Cost (Hours x Rate)
Jill Strohmeier/Tracey Guidry	Managing Director	52	\$445	\$23,140
Derek Gillespie	Partner	11	\$445	\$4,895
Mike Tartaglia	Senior Manager	50	\$335	\$16,750
Anastasia Zhukova	Senior Manager	55	\$335	\$18,425
Matthew Popso	Manager	4	\$265	\$1,060
Mike McDonnell	Senior	200	\$165	\$33,000
Katherine Pearson	Staff	200	\$125	\$25,000
	Total Hours	572	Total Cost	\$122,270

Deloitte insert: The estimated total cost shall be considered our maximum not-to-exceed fee. If actual hours incurred are less than the estimated hours, our fee will be less than the estimated total cost above. Our billing rates will increase by 3% annually.

Responses should be provided to the County no later than **4:00 PM on Tuesday, October 24, 2023**. Please email your response to cccasolaro@nassauCountyny.gov.

Please note, as stated above, your revised BAFO response shall constitute a submission under the RFP, and, therefore, it shall be subject to and governed by all of the terms and conditions set forth in the RFP, which are unchanged and remain in full force and effect. The County reserves all rights, including the right to (i) request additional information to assist the County in evaluating, analyzing and selecting a proposal and (ii) use the BAFO as a basis for negotiation.

If you fail to submit a Best and Final Offer, your most recent proposal will be evaluated as your Best and Final Offer.

"NON-COLLUSIVE PROPOSAL CERTIFICATION"

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

A. The prices of this Proposal have been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor; and

B. Unless otherwise required by law, the prices which have been quoted in this Proposal have not been knowingly disclosed by the proposer and will not knowingly be disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and

C. No attempt has been made or will be made by the proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

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

Deloitte & Touche LLP

Approved and submitted by:



Print Name and Title: Jill Strohmeyer, Managing Director

Date: October 24, 2023



Nassau County Interim Finance Authority

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

1. Vendor: Deloitte

2. Amount requiring NIFA approval: \$649,148.00

Amount to be encumbered: \$122,270.00

Slip Type: New

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

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

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

3. Contract Term: 02/02/2024 to 12/31/2028

Has work or services on this contract commenced? No

If yes, please explain:

4. Funding Source:

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

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

If not, will it require a future borrowing? No

Has the County Legislature approved the borrowing? N/A

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

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

Department requires assistance in the complex and time-consuming process of preparing the ACFR due to resource limitations within the Department and increasingly complex government accounting standards.

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

Nassau County Attorney as to form Yes

Nassau County Committee and/or Legislature

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

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

Contract ID	Posting Date	Amount Added in Prior 12 Months
-------------	--------------	---------------------------------

AUTHORIZATION

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

IQURESHI

01/26/2024

Authenticated User

Date

COMPTROLLER'S OFFICE

To the best of my knowledge, I hereby certify that the information listed is true and accurate and is in conformance with the Nassau County Approved Budget and not in conflict with the Nassau County Multi-Year Financial Plan.

Regarding funding, please check the correct response:

I certify that the funds are available to be encumbered pending NIFA approval of this contract.

If this is a capital project:

I certify that the bonding for this contract has been approved by NIFA.

Budget is available and funds have been encumbered but the project requires NIFA bonding authorization.

Authenticated User

Date

NIFA

Amount being approved by NIFA:

Payment is not guaranteed for any work commenced prior to this approval.

Authenticated User

Date

NOTE: All contract submissions MUST include the County's own routing slip, current NIFS printouts for all relevant accounts and relevant Nassau County Legislature communication documents and relevant supplemental information pertaining to the item requested herein.

NIFA Contract Approval Request Form MUST be filled out in its entirety before being submitted to NIFA for review.

NIFA reserves the right to request additional information as needed.



COUNTY OF NASSAU

POLITICAL CAMPAIGN CONTRIBUTION DISCLOSURE FORM

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

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

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

Jill Strohmeier [JSTROHMEYER@DELOITTE.COM]

Dated: 08/18/2023 02:51:01 pm

Vendor: Deloitte & Touche LLP

Title: Managing Director



COUNTY OF NASSAU

LOBBYIST REGISTRATION AND DISCLOSURE FORM

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

N/A

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

N/A

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

N/A

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

N/A

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

N/A

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

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

YES ☐ NO ☒ If yes, to what campaign committee? If none, you must so state:

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

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

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

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

Electronically signed and certified at the date and time indicated by:
Jill Strohmeier [JSTROHMEYER@DELOITTE.COM]

Dated: 08/18/2023 03:03:33 pm

Vendor: Deloitte & Touche LLP

Title: Managing Director

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.

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

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: Jill Strohmeier
Date of birth: 02/22/1982
Home address: 44 Sylvan Way
City: West Caldwell State/Province/Territory: NJ Zip/Postal Code: 07006
Country: US
Business Address: 30 Rockefeller Plaza
City: New York State/Province/Territory: NY Zip/Postal Code: 10112
Country: US
Telephone: 212-436-2363
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	_____
Vice President	_____		
(Other)	_____		

Type Other
Description Managing Director
Start Date 09/04/2017

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

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

YES ☐ NO ☒ If Yes, provide details.

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

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

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

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

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

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

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

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

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

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

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

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

9.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

--

I, Jill Strohmeier , 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, Jill Strohmeier , 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.

Deloitte & Touche LLP

Name of submitting business

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

Jill Strohmeier JSTROHMEYER@DELOITTE.COM

Managing Director

Title

01/11/2024 04:29:34 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: 09/07/2023

1) Proposer's Legal Name: Deloitte & Touche LLP

2) Address of Place of Business: 30 Rockefeller Plaza

City: New York State/Province/
Territory: NY Zip/Postal
Code: 10112

Country: US

3) Mailing Address (if different): _____

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

Country: _____

Phone: (212) 436-2363

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

4) Dun and Bradstreet number: 133891517

5) Federal I.D. Number: 133891517

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

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

YES ☒ NO ☐ If yes, please provide details:

See attached

1 File(s) uploaded: Deloitte Affiliates 2023.pdf

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

YES ☒ NO ☐ If yes, please provide details:

See attached

1 File(s) uploaded: Deloitte Affiliates 2023.pdf

- 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:

See attached

1 File(s) uploaded: Deloitte Affiliates 2023.pdf

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

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

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

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

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

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

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

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

See attached

1 File(s) uploaded: StmtLitigation-DT LLP 09-07-23.pdf

- 14) Has any current or former director, owner or officer or managerial employee of this business had, either before or during

such person's employment, or since such employment if the charges pertained to events that allegedly occurred during the time of employment by the submitting business, and allegedly related to the conduct of that business:

a) Any felony charge pending?

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

b) Any misdemeanor charge pending?

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

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

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

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

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

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

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

- 15) In the past (5) years, has this business or any of its owners or officers, or any other affiliated business had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?
YES ☒ NO ☐ If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

See attached

1 File(s) uploaded: StmtLitigation-DT LLP 09-07-23.pdf

- 16) For the past (5) tax years, has this business failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?
YES ☐ NO ☒ If yes, provide details for each such year. Provide a detailed response to all questions checked 'YES'. If you need more space, photocopy the appropriate page and attach it to the questionnaire.

- 17) Conflict of Interest:

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

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

No conflict exists

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

For members listed in the proposal, there are no conflicts.

(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.

Prior to team members joining the Nassau County engagement, each member must assert to the fact that they are independent from Nassau County.

- 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;

12/01/1989

- 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.

Deloitte & Touche LLP has approximately 1,249 partners and principals. See attached for list of NY partners and principals.

1 File(s) uploaded: Deloitte & Touche LLP New York Partners and Principals 08-14-2023.pdf

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

Deloitte & Touche LLP has approximately 1,249 partners and principals. See attached for list of NY partners and principals.

1 File(s) uploaded: Deloitte & Touche LLP New York Partners and Principals 08-14-2023.pdf

- iv) State of incorporation (if applicable);

DE

- v) The number of employees in the firm;

156000

vi) Annual revenue of firm;
2793600000

vii) Summary of relevant accomplishments
Please see www.Deloitte.com

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

B. Indicate number of years in business.

175

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

Deloitte & Touche LLP is registered in all states that require registration. Licenses can be provided separately for specific states, as needed.

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	Metropolitan Transportation Authority		
Contact Person	Jim McGovern		
Address	2 Broadway		
City	New York	State/Province/Territory	NY
Country	US		
Telephone	(212) 340-3423		
Fax #			
E-Mail Address	mcgovern@mnrt.org		

Company	Suffolk County		
Contact Person	Brenda Sloan		
Address	100 Veterans Memorial Hwy		
City	Hauppauge	State/Province/Territory	NY
Country	US		
Telephone	(631) 853-4410		
Fax #			
E-Mail Address	Brenda.sloan@suffolkcountyny.gov		

Company	The City of New York		
Contact Person	Jacqueline Thompson		
Address	1 Centre Street		
City	New York	State/Province/Territory	NY
Country	US		
Telephone	(212) 669-8947		
Fax #			
E-Mail Address	jwarbur@comptroller.nyc.gov		

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

CERTIFICATION

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

Name of submitting business: Deloitte & Touche LLP

Electronically signed and certified at the date and time indicated by:
Jill Strohmeyer JSTROHMEYER@DELOITTE.COM

Managing Director

Title

09/07/2023 02:03:25 pm

Date

Deloitte & Touche LLP New York Partners and Principals

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Artz, Jaclyn Regina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Axisa, Carolyn Joanne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
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Benveniste, Sarah I	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Berman, Adam H	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Berrey, David Robert	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bischoff, Megan Marie	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Blakaitis, Suzanne Christine	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Block, Matthew Howard	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bomchill, Renee D.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
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Deloitte US: legal structure and ownership

In the United States, Deloitte LLP and Deloitte USA LLP are the member firms of DTTL. Deloitte USA LLP holds the rights to the “Deloitte” name, licenses the right to use the name to the Deloitte US entities, and has certain responsibilities for the cross-functional coordination and oversight of the Deloitte US entities to protect and enhance the Deloitte brand. Deloitte USA LLP has no ownership interest in Deloitte LLP or its subsidiaries.

Services to clients are provided by the subsidiaries of Deloitte LLP, including:

- Deloitte & Touche LLP
- Deloitte Consulting LLP
- Deloitte Financial Advisory Services LLP
- Deloitte Tax LLP
- Deloitte Transactions and Business Analytics LLP

Deloitte USA LLP, Deloitte LLP, and the subsidiaries of Deloitte LLP are each separate and distinct legal entities. Each of the subsidiaries listed above is organized under Delaware law; separately capitalized; has its own Chair, CEO, and Board of Directors; and these subsidiaries provide a distinct, though complementary, array of services, including audit and assurance, advisory, tax, and consulting services.

Deloitte & Touche LLP provides audit, assurance, and risk and financial advisory services to clients and is registered with the PCAOB to perform audits of US public companies. Deloitte & Touche LLP is a private partnership registered under the laws of the State of Delaware as a limited liability partnership and is owned by Deloitte LLP and its individual partners and principals who actively participate in its business.¹

¹ Deloitte LLP also is a private partnership registered under the laws of the State of Delaware as a limited liability partnership and is owned by its partners and principals who actively participate in its business or the business of its primary subsidiaries.

Statement on Litigation – Deloitte & Touche LLP

Like all other major accounting firms, Deloitte & Touche LLP (“Deloitte & Touche”) has been named as a defendant in a number of civil lawsuits, most of which are premised on allegations that financial statements issued by clients and reported on by us were incorrect. Based upon our historical experience and our understanding of the circumstances giving rise to such lawsuits, we do not believe that they will have a significant impact on Deloitte & Touche’s ability to provide services, or that they will affect our ability to serve our clients.

From time to time, the staff of the Securities and Exchange Commission (“SEC”), the Public Company Accounting Oversight Board (“PCAOB”) and other regulatory or professional authorities or bodies conduct investigations, which include review of professional services provided by Deloitte & Touche; those investigations may or may not result in proceedings. In some of those investigations, the staff has raised issues relating to our compliance with auditing or other professional standards respecting one or more independent audits carried out by us, or the performance of present or former Deloitte & Touche personnel respecting one or more independent audits carried out by us. To our knowledge, none of these matters involves any Deloitte & Touche personnel who would be providing services in connection with this proposed engagement for Nassau County.

Within the past five years, the following proceedings against Deloitte & Touche were concluded:

(1) On December 21, 2020, the Oregon Board of Accountancy (the “Oregon Board”) entered into a settlement agreement and stipulated final order initiating and resolving proceedings with D&T, finding that four employees working in D&T’s office located in Oregon performed accountancy services without active Oregon licenses (although the individuals had active licenses from other states or inactive Oregon licenses) and D&T therefore was in violation of OAR 801-030-0020(4)(b) (2019 edition). Pursuant to the settlement agreement and stipulated final order, D&T agreed to pay a \$10,000 penalty. In addition, \$2,000 of investigation costs were waived, but would become payable if certain conditions were met.

(2) On May 23, 2018, Deloitte & Touche consented to a PCAOB order relating to our fiscal year 2012 through 2014 audits of Jack Henry & Associates, Inc. Consistent with Deloitte & Touche’s commitment to the highest standards of professionalism, we identified this matter ourselves several years ago, took immediate action to remediate it, and cooperated in full with the PCAOB.

(3) On February 28, 2018, Deloitte & Touche entered into a settlement with the U.S. Department of Housing and Urban Development, through its attorneys at the U.S. Department of Justice, to resolve an investigation arising out of Deloitte & Touche’s 2002-2008 audits of Taylor, Bean & Whitaker Mortgage Corporation. Deloitte & Touche agreed to this settlement without any admission of liability, in order to avoid the delay, uncertainty, inconvenience, and expense of a civil litigation proceeding.

(4) On July 1, 2015, without admitting or denying any findings, Deloitte & Touche consented to the entry of an Order (the “2015 Order”) instituting and resolving SEC proceedings based upon an independence-impairing business relationship between Deloitte Consulting LLP and an external consultant who served on the boards and audit committees of three funds audited by Deloitte & Touche. The remedies provided in the 2015 Order include a censure, a cease and desist, disgorgement of audit fees, prejudgment interest, and a civil monetary penalty. The 2015 Order acknowledges that Deloitte & Touche self-identified this independence matter and reported it to the SEC, and that Deloitte & Touche has improved its independence policies and procedures regarding business relationships. Other than this matter, during the past five years, Deloitte & Touche has not been named in any enforcement actions by the SEC. There are no lawsuits pending against Deloitte & Touche by the SEC.

(5) On October 22, 2013, pursuant to consent from Deloitte & Touche, the PCAOB issued an order against Deloitte & Touche (the “2013 Order”), which Deloitte & Touche neither admitted nor denied, finding that Deloitte & Touche permitted one of its professionals to become or remain an associated person of Deloitte & Touche during the time that the individual was subject to a PCAOB order suspending him from being associated with a registered public accounting firm. The remedies provided in the 2013 Order include a censure, a civil monetary penalty, and certain changes to Deloitte & Touche’s quality control policies and procedures for persons subject to PCAOB-ordered restrictions. The 2013 Order does not concern the adequacy of Deloitte & Touche’s audit procedures or the quality of Deloitte & Touche’s audits, and is concerned solely with the manner in which the professional was deployed and supervised during that individual’s suspension by the PCAOB. We are confident that the additional policies and procedures we have subsequently put in place will prevent a similar matter from arising in the future. There were proceedings by two state boards of accountancy based upon the 2013 Order (one of which was also based upon the 2015 Order) that were resolved in 2016. Neither of these proceedings concerned any matters beyond those addressed in the 2013 and 2015 Orders.

There are no pending criminal actions concerning Deloitte & Touche’s professional practice.

COUNTY OF NASSAU

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

1. Name of the Entity: Deloitte & Touche LLP

Address: 30 Rockefeller Plaza

City: New York State/Province/Territory: NY Zip/Postal Code: 10112

Country: US

2. Entity's Vendor Identification Number: 133891517

3. Type of Business: Partnership (specify) _____

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

1 File(s) uploaded: Deloitte & Touche LLP New York Partners and Principals 08-14-2023.pdf

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

If none, explain.

Deloitte & Touche LLP has approximately 1,249 partners and principals. Attached is the list of NY partners and principals.

1 File(s) uploaded: Deloitte & Touche LLP New York Partners and Principals 08-14-2023.pdf

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.

See attached

1 File(s) uploaded: Deloitte Affiliates.pdf

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, enter "None."

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

Are there lobbyists involved in this matter?

YES [] NO [X]

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

n/a

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

n/a

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

n/a

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

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

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

Jill Strohmeier [JSTROHMEYER@DELOITTE.COM]

Dated: 08/18/2023 03:02:04 pm

Title: Managing Director

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.

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Block, Matthew Howard	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bomchill, Renee D.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bondarenko, Dorothy G	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Boufarah, Brian K.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Brennan, James P.	910 Bausch & Lomb Place	Rochester	NY	14604
Bruno, Vincent C.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Calagna, Keri Ann	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Caplan, Hillel	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Carey IV, William Augustus	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Clifford, Eric R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Cohen, Matthew Jordan	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Cronin, Karen A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Daligan, Marisa D	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Daly, Sean P.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
D'Angelo, Lisa Ann	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Davis, Courtney Marlon	2 Jericho Plaza	Jericho	NY	11753
Davis, Mark S	2 Jericho Plaza	Jericho	NY	11753
de Freitas, Hamish A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Deyulio, Randolph J	2 Jericho Plaza	Jericho	NY	11753
Elcik, Andrew	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Estilo, William P.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fabio, Robert C	2 Jericho Plaza	Jericho	NY	11753
Fellows, William Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Finnegan, Brian Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fisher, Simon Richard Vincent	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fore III, William Joseph	2 Jericho Plaza	Jericho	NY	11753
Forestal, Marjorie	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Friedman, Todd S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fumai, Frank Michael	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gainer, Jacqueline M.	2 Jericho Plaza	Jericho	NY	11753
Gallucci, Stephen E	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gay, Tyler Burns	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gecas-Mccarthy, Irena R	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gelling, Eugene E	2 Jericho Plaza	Jericho	NY	11753
Gillespie, Derek N	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Goldblatt, Joel	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Goldstein, Beth Alyse	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gorayeb, James G	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Goto, Akira	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Guber, Brett M	2 Jericho Plaza	Jericho	NY	11753
Gulati, Dipti Sheth	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112

Deloitte & Touche LLP New York Partners and Principals

Gupta, Sandeep	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Hart, Douglas W.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Henry, Patrick J	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Henry-Freeman, Keturah Anne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Holbeck, Natasha H	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Hollander, Matthew Eric	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Huber III, Merrill B.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Hullstrung, Lynda J	2 Jericho Plaza	Jericho	NY	11753
Hutton, Matthew F	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Idnani, Nitish S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Ingenito, Michael R	2 Jericho Plaza	Jericho	NY	11753
Iosifov, Nikolay	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Jackson, Alexander Mark	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Jagiello, Alan P	2 Jericho Plaza	Jericho	NY	11753
Janota, Toni L	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Johnson - Bartoli, John G	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Karen, John	2 Jericho Plaza	Jericho	NY	11753
Kirschner, Kenneth Otto	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Koslow, Gregory J.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kovesdy, Geoffrey A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kranzel, Jeffrey Brian	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kumar, Gaurav	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kunisch, Brian R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Lakhanpal, Alexander Krishna	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Langan, Jason A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Langford, Guy A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Limbirt, Christian Taylor	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Loscalzo, Joseph A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Luft, Nicole Suzanne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Maneri, Joseph Anthony	2 Jericho Plaza	Jericho	NY	11753
Mantha, Kiran K	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Martinez, Ricardo Pablo	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Massey, Brendon Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Mazor, Christine M.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
McCracken, Laura D	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
McElroy II, Martin Matthew	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Meberg, Brian A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Menghi, Jason	2 Jericho Plaza	Jericho	NY	11753
Mi, Zhaoquan	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Micca, Peter J	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Moynihan, Robert O	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Nagaraj, Kiran	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Nakamoto, Yohei	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Naple, Melissa Marie	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Niedzielski, Bradley	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Niklus, June E.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
O'Brien, Garrett James	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
O'Donnell, Ivan J.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Okorafor, Ejituru Regina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Olesin, Michael W	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
O'Mara, Susan	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Osmanoglu, Ertem	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Oveissi Field, Carmen	1221 Avenue of the Americas, 39th Floor	New York	NY	10020
Owusu-Aduomi, Kwasi Obeng	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Pardo III, Peter V	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Park, Amy J	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Patri, Prashant Seshagirao	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112

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Phillips, Henry M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Pressler, Lori A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Quackenbush, Dennis M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Qualander, Mohamed N.R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Racek, Martin	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Radin, Jennifer M.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Raghavan, Ashish R	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rizzo, Jonathan C	2 Jericho Plaza	Jericho	NY	11753
Rogers, Christopher Franklin David	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rogliano, Eugene	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Romeo, Louis A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rosenberg, Lawrence S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rothman, Jonathan S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rubin, Eric Matthew	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rubinstein, Jenna Lee	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sakr, Sherif	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Salata, John D	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sandoval, Julieth Carolina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sauders, Kelly	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Scanlon, Erin	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Schwenk, William F	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Shah, Mohammad Khalid	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Simeone, George M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sinha, Shruti	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Smith, Thalia Savonne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Soo, Daniel	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Starna, Stefanie D.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Stollow, Darrin	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Surkov, Alexey F.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sweeney, James Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Szatkowski-Zych, Donna M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tarzia, Dale	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Taylor, Tania Lynn	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tehan, Thomas Daniel	910 Bausch & Lomb Place	Rochester	NY	14604
Thomson, Russell B.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tilner, Matthew A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tsalikis, Andreas	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tully, Maryna	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Ulrich, James T	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Urgo, Lee John	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Valerie, Karen C.	2 Jericho Plaza	Jericho	NY	11753
van Heerden, Hannah Jane	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Verducci, John A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Walkenfeld, Elliot Mark	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Walley, Robert E	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Weiss, Christopher A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Whelehan, Daniel James	6500 Sheridan Drive, Ste 216	Williamsville	NY	14221
White, Matthew T.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
White, Neil R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Whitmore, Colleen Margaret	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Wilson, Darren A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Yagiz, Cengiz Cemal	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Yusuf, Ibrahim Olanrewaju	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112

Deloitte & Touche LLP New York Partners and Principals

Name	Office Address			
Agbunag, Kristina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Alonso Fernandez, Elia A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Alonso, Fernando	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Amato, Steven C.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Anderson, Kristen E	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Angelaras, Michael	2 Jericho Plaza	Jericho	NY	11753
Arrieux Jr., Roger G.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Artz, Jaclyn Regina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Axisa, Carolyn Joanne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Baret, Alexander S.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Benveniste, Sarah I	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Berman, Adam H	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Berrey, David Robert	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bischoff, Megan Marie	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Blakaitis, Suzanne Christine	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Block, Matthew Howard	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bomchill, Renee D.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Bondarenko, Dorothy G	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Boufarah, Brian K.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Brennan, James P.	910 Bausch & Lomb Place	Rochester	NY	14604
Bruno, Vincent C.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Calagna, Keri Ann	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Caplan, Hillel	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Carey IV, William Augustus	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Clifford, Eric R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Cohen, Matthew Jordan	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Cronin, Karen A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Daligan, Marisa D	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Daly, Sean P.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
D'Angelo, Lisa Ann	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Davis, Courtney Marlon	2 Jericho Plaza	Jericho	NY	11753
Davis, Mark S	2 Jericho Plaza	Jericho	NY	11753
de Freitas, Hamish A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Deyulio, Randolph J	2 Jericho Plaza	Jericho	NY	11753
Elcik, Andrew	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Estilo, William P.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fabio, Robert C	2 Jericho Plaza	Jericho	NY	11753
Fellows, William Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Finnegan, Brian Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fisher, Simon Richard Vincent	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fore III, William Joseph	2 Jericho Plaza	Jericho	NY	11753
Forestal, Marjorie	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Friedman, Todd S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Fumai, Frank Michael	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gainer, Jacqueline M.	2 Jericho Plaza	Jericho	NY	11753
Gallucci, Stephen E	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gay, Tyler Burns	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gecas-Mccarthy, Irena R	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gelling, Eugene E	2 Jericho Plaza	Jericho	NY	11753
Gillespie, Derek N	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Goldblatt, Joel	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Goldstein, Beth Alyse	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Gorayeb, James G	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Goto, Akira	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Guber, Brett M	2 Jericho Plaza	Jericho	NY	11753
Gulati, Dipti Sheth	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112

Deloitte & Touche LLP New York Partners and Principals

Gupta, Sandeep	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Hart, Douglas W.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Henry, Patrick J	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Henry-Freeman, Keturah Anne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Holbeck, Natasha H	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Hollander, Matthew Eric	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Huber III, Merrill B.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Hullstrung, Lynda J	2 Jericho Plaza	Jericho	NY	11753
Hutton, Matthew F	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Idnani, Nitish S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Ingenito, Michael R	2 Jericho Plaza	Jericho	NY	11753
Iosifov, Nikolay	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Jackson, Alexander Mark	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Jagiello, Alan P	2 Jericho Plaza	Jericho	NY	11753
Janota, Toni L	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Johnson - Bartoli, John G	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Karen, John	2 Jericho Plaza	Jericho	NY	11753
Kirschner, Kenneth Otto	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Koslow, Gregory J.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kovesdy, Geoffrey A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kranzel, Jeffrey Brian	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kumar, Gaurav	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Kunisch, Brian R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Lakhanpal, Alexander Krishna	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Langan, Jason A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Langford, Guy A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Limbert, Christian Taylor	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Loscalzo, Joseph A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Luft, Nicole Suzanne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Maneri, Joseph Anthony	2 Jericho Plaza	Jericho	NY	11753
Mantha, Kiran K	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Martinez, Ricardo Pablo	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Massey, Brendon Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Mazor, Christine M.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
McCracken, Laura D	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
McElroy II, Martin Matthew	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Meberg, Brian A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Menghi, Jason	2 Jericho Plaza	Jericho	NY	11753
Mi, Zhaoquan	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Micca, Peter J	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Moynihan, Robert O	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Nagaraj, Kiran	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Nakamoto, Yohei	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Naple, Melissa Marie	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Niedzielski, Bradley	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Niklus, June E.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
O'Brien, Garrett James	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
O'Donnell, Ivan J.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Okorafor, Ejituru Regina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Olesin, Michael W	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
O'Mara, Susan	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Osmanoglu, Ertem	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Oveissi Field, Carmen	1221 Avenue of the Americas, 39th Floor	New York	NY	10020
Owusu-Aduomi, Kwasi Obeng	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Pardo III, Peter V	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Park, Amy J	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Patri, Prashant Seshagirao	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112

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Phillips, Henry M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Pressler, Lori A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Quackenbush, Dennis M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Qualander, Mohamed N.R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Racek, Martin	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Radin, Jennifer M.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Raghavan, Ashish R	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rizzo, Jonathan C	2 Jericho Plaza	Jericho	NY	11753
Rogers, Christopher Franklin David	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rogliano, Eugene	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Romeo, Louis A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rosenberg, Lawrence S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rothman, Jonathan S	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rubin, Eric Matthew	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Rubinstein, Jenna Lee	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sakr, Sherif	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Salata, John D	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sandoval, Julieth Carolina	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sauders, Kelly	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Scanlon, Erin	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Schwenk, William F	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Shah, Mohammad Khalid	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Simeone, George M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sinha, Shruti	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Smith, Thalia Savonne	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Soo, Daniel	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Starna, Stefanie D.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Stollow, Darrin	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Surkov, Alexey F.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Sweeney, James Patrick	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Szatkowski-Zych, Donna M	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tarzia, Dale	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Taylor, Tania Lynn	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tehan, Thomas Daniel	910 Bausch & Lomb Place	Rochester	NY	14604
Thomson, Russell B.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tilner, Matthew A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tsalikis, Andreas	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Tully, Maryna	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Ullrich, James T	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Urgo, Lee John	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Valerie, Karen C.	2 Jericho Plaza	Jericho	NY	11753
van Heerden, Hannah Jane	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Verducci, John A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Walkenfeld, Elliot Mark	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Walley, Robert E	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Weiss, Christopher A	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Whelehan, Daniel James	6500 Sheridan Drive, Ste 216	Williamsville	NY	14221
White, Matthew T.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
White, Neil R.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Whitmore, Colleen Margaret	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Wilson, Darren A.	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Yagiz, Cengiz Cemal	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112
Yusuf, Ibrahim Olanrewaju	30 Rockefeller Plaza, 41st Fl.	New York	NY	10112

Deloitte US: legal structure and ownership

In the United States, Deloitte LLP and Deloitte USA LLP are the member firms of DTTL. Deloitte USA LLP holds the rights to the “Deloitte” name, licenses the right to use the name to the Deloitte US entities, and has certain responsibilities for the cross-functional coordination and oversight of the Deloitte US entities to protect and enhance the Deloitte brand. Deloitte USA LLP has no ownership interest in Deloitte LLP or its subsidiaries.

Services to clients are provided by the subsidiaries of Deloitte LLP, including:

- Deloitte & Touche LLP
- Deloitte Consulting LLP
- Deloitte Financial Advisory Services LLP
- Deloitte Tax LLP
- Deloitte Transactions and Business Analytics LLP

Deloitte USA LLP, Deloitte LLP, and the subsidiaries of Deloitte LLP are each separate and distinct legal entities. Each of the subsidiaries listed above is organized under Delaware law; separately capitalized; has its own Chair, CEO, and Board of Directors; and these subsidiaries provide a distinct, though complementary, array of services, including audit and assurance, advisory, tax, and consulting services.

Deloitte & Touche LLP provides audit, assurance, and risk and financial advisory services to clients and is registered with the PCAOB to perform audits of US public companies. Deloitte & Touche LLP is a private partnership registered under the laws of the State of Delaware as a limited liability partnership and is owned by Deloitte LLP and its individual partners and principals who actively participate in its business.¹

¹ Deloitte LLP also is a private partnership registered under the laws of the State of Delaware as a limited liability partnership and is owned by its partners and principals who actively participate in its business or the business of its primary subsidiaries.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/13/2024

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

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

PRODUCER MARSH USA, LLC. 1166 Avenue of the Americas New York, NY 10036 Attn: realestate.certrequest@marsh.com	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:														
INSURED Deloitte LLP; Deloitte & Touche LLP; Deloitte Consulting LLP; Deloitte Tax LLP; Deloitte Services LP; Deloitte Financial Advisory Services LLP; Deloitte Transactions and Business Analytics LLP 30 Rockefeller Plaza New York, NY 10112	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A : Continental Casualty Company</td><td>20443</td></tr><tr><td>INSURER B : N/A</td><td>N/A</td></tr><tr><td>INSURER C : American Casualty Company of Reading, PA</td><td>20427</td></tr><tr><td>INSURER D : Valley Forge Insurance Company</td><td>20508</td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Continental Casualty Company	20443	INSURER B : N/A	N/A	INSURER C : American Casualty Company of Reading, PA	20427	INSURER D : Valley Forge Insurance Company	20508	INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
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INSURER C : American Casualty Company of Reading, PA	20427														
INSURER D : Valley Forge Insurance Company	20508														
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** NYC-009468222-39 **REVISION NUMBER:** 7

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"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:			GL 6024588868	06/01/2023	06/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$ <input type="checkbox"/>						EACH OCCURRENCE \$ AGGREGATE \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC 6024588837 (AOS) WC 6024588840 (CA) WC 6024588854 (AZ, OR, WI)	06/01/2023 06/01/2023 06/01/2023	06/01/2024 06/01/2024 06/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Stop Gap (OH, ND, WA)			GAP 6042880616 (OH, ND, WA)	06/01/2023	06/01/2024	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Nassau County is included as Additional Insured where required by written contract with respect to General Liability.

CERTIFICATE HOLDER

CANCELLATION

NASSAU COUNTY
1550 FRANKLIN AVENUE
MINEOLA, NY 11501

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

AUTHORIZED REPRESENTATIVE

Marsh USA LLC

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/16/2024

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

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

PRODUCER MARSH USA, LLC. 1166 AVENUE OF THE AMERICAS NEW YORK, NY 10036 Attn: RealEstate.CertRequest@marsh.com	CONTACT NAME: .. PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:														
INSURED Deloitte LLP; Deloitte & Touche LLP; Deloitte Consulting LLP; Deloitte Tax LLP; Deloitte Services LP; Deloitte Financial Advisory Services LLP; Deloitte Transactions and Business Analytics LLP 30 Rockefeller Plaza New York, NY 10112	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A : North American Capacity Ins Co</td><td>25038</td></tr><tr><td>INSURER B :</td><td></td></tr><tr><td>INSURER C :</td><td></td></tr><tr><td>INSURER D :</td><td></td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : North American Capacity Ins Co	25038	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : North American Capacity Ins Co	25038														
INSURER B :															
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** NYC-010786652-42 **REVISION NUMBER:** 8

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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below 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 Liability		5477.1	06/01/2023	06/01/2024	Per Claim 1,000,000 Aggregate 1,000,000

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

- This policy is non-cancellable during the period shown.
- The issuance of this certificate of insurance does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the insured and the insurer.

Cyber, network, privacy, confidentiality and technology errors and omissions are included in the Professional Liability coverage form.

CERTIFICATE HOLDER

NASSAU COUNTY
1550 FRANKLIN AVENUE
MINEOLA, NY 11501

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Marsh USA LLC

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**Workers'
Compensation
Board**

**CERTIFICATE OF INSURANCE COVERAGE
NYS DISABILITY AND PAID FAMILY LEAVE BENEFITS LAW**

PART 1. To be completed by NYS Disability and Paid Family Leave Benefits Carrier or Licensed Insurance Agent of that Carrier

1a. Legal Name & Address of Insured (use street address only)

Deloitte & Touche LLP
30 Rockefeller Plaza
New York, NY 10112

Work Location of Insured (Only required if coverage is specifically limited to certain locations in New York State, i.e., a Wrap-Up Policy)

1b. Business Telephone Number of Insured

404-798-6101

1c. Federal Employer Identification Number of Insured
or Social Security Number

13-3891517

2. Name and Address of Entity Requesting Proof of Coverage
(Entity Being Listed as the Certificate Holder)

Nassau County
1550 Franklin Avenue
Mineola, NY 11501

3a. Name of Insurance Carrier

Metropolitan Life Insurance Company

3b. Policy Number of Entity Listed in Box 1a

35106

3c. Policy Effective Period:

January 1, 2024 to December 31, 2024

4. Policy provides the following benefits:

- ☒ A. Both disability and Paid Family Leave benefits.
☐ B. Disability benefits only.
☐ C. Paid Family Leave benefits only.

5. Policy covers:

- ☒ A. All of the employer's employees eligible under the NYS Disability and Paid Family Leave Benefits Law.
☐ B. Only the following class or classes of employer's employees:

Under penalty of perjury, I certify that I am an authorized representative or licensed agent of the insurance carrier referenced above and that the named insured has NYS disability and/or Paid Family Leave benefits insurance coverage as described above.

Date Signed: January 12, 2024

By: Suzy Davis

(Signature of insurance carrier's authorized representative or NYS licensed insurance agent of that named insurance carrier)

Telephone Number: SPU_Group_Contracts@metlife.com Name and Title: Suzy Davis, State Plan Consultant

IMPORTANT: If Boxes 4A and 5A are checked, and this form is signed by the insurance carrier's authorized representative or NYS Licensed Insurance Agent of that carrier, this certificate is COMPLETE. Mail it directly to the certificate holder.

If Box 4B, 4C or 5B is checked, this certificate is NOT COMPLETE for purposes of Section 220, Subd. 8 of the NYS Disability and Paid Family Leave Benefits Law. It must be emailed to PAU@wcb.ny.gov or it can be mailed for completion to the Workers' Compensation Board, Plans Acceptance Unit, PO Box 5200, Binghamton, NY 13902-5200.

PART 2. To be completed by NYS Workers' Compensation Board (Only if Box 4B, 4C or 5B have been checked)

State of New York

Workers' Compensation Board

According to information maintained by the NYS Workers' Compensation Board, the above-named employer has complied with the NYS Disability and Paid Family Leave Benefits Law (Article 9 of the Workers' Compensation Law) with respect to all of their employees.

Date Signed: _____ By: _____
(Signature of Authorized NYS Workers' Compensation Board Employee)

Telephone Number: _____ Name and Title: _____

Please Note: Only insurance carriers licensed to write NYS disability and Paid Family Leave benefits insurance policies and NYS licensed insurance agents of those insurance carriers are authorized to issue Form DB-120.1. Insurance brokers are NOT authorized to issue this form.

DB-120.1 (12-21)

Additional Instructions for Form DB-120.1

By signing this form, the insurance carrier identified in Box 3 on this form is certifying that it is insuring the business referenced in Box 1a for disability and/or Paid Family Leave benefits under the NYS Disability and Paid Family Leave Benefits Law. The insurance carrier or its licensed agent will send this Certificate of Insurance (Certificate) to the entity listed as the certificate holder in Box 2.

The insurance carrier must notify the above certificate holder and the Workers' Compensation Board within 10 days IF a policy is cancelled due to nonpayment of premiums or within 30 days IF there are reasons other than nonpayment of premiums that cancel the policy or eliminate the insured from coverage indicated on this Certificate. (These notices may be sent by regular mail.) Otherwise, this Certificate is valid for one year after this form is approved by the insurance carrier or its licensed agent, or until the policy expiration date listed in Box 3c, whichever is earlier.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This Certificate does not amend, extend or alter the coverage afforded by the policy listed, nor does it confer any rights or responsibilities beyond those contained in the referenced policy.

This Certificate may be used as evidence of a NYS disability and/or Paid Family Leave Benefits contract of insurance only while the underlying policy is in effect.

Please Note: Upon the cancellation of the disability and/or Paid Family Leave benefits policy indicated on this form, if the business continues to be named on a permit, license or contract issued by a certificate holder, the business must provide that certificate holder with a new Certificate of Insurance Coverage for NYS disability and/or Paid Family Leave Benefits or other authorized proof that the business is complying with the mandatory coverage requirements of the NYS Disability and Paid Family Leave Benefits Law.

NYS DISABILITY AND PAID FAMILY LEAVE BENEFITS LAW

§220. Subd. 8

(a) The head of a state or municipal department, board, commission or office authorized or required by law to issue any permit for or in connection with any work involving the employment of employees in employment as defined in this article, and notwithstanding any general or special statute requiring or authorizing the issue of such permits, shall not issue such permit unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that the payment of disability benefits and after January first, two thousand and twenty-one, the payment of family leave benefits for all employees has been secured as provided by this article. Nothing herein, however, shall be construed as creating any liability on the part of such state or municipal department, board, commission or office to pay any disability benefits to any such employee if so employed.

(b) The head of a state or municipal department, board, commission or office authorized or required by law to enter into any contract for or in connection with any work involving the employment of employees in employment as defined in this article and notwithstanding any general or special statute requiring or authorizing any such contract, shall not enter into any such contract unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that the payment of disability benefits and after January first, two thousand eighteen, the payment of family leave benefits for all employees has been secured as provided by this article.