

**RESOLUTION TO ENGAGE MAYER HOFFMAN MCANN P.C. TO AUDIT THE
FINANCIAL STATEMENTS OF THE NASSAU COUNTY SEWER AND STORM WATER
FINANCE AUTHORITY FOR THE YEAR-ENDED 2023**

December 12, 2023

WHEREAS, pursuant to Section 3.09 of the Financing Agreement dated as of October 1, 2014 (the “Agreement”) between Nassau County (the “County”) and this Nassau County Sewer and Storm Water Finance Authority (the “Authority”), the Authority has agreed to utilize the procurement processes of the County whenever possible to assist the Authority in carrying out its purposes and the County agrees to make such procurement processes available therefor; and

WHEREAS, Section 7 of the Authority’s Statement of Procurement Policy and Procedures provides that the Authority may (i) award contracts, without soliciting bids or proposals, to any vendor with a current County contract on substantially the same terms and conditions as those set forth in the County contract or upon more favorable terms and conditions, (ii) use responses to any County-issued request for bids or proposals as a predicate to entering into a contract, without independently soliciting bids for the same good or service, and may negotiate and enter into such a contract without regard to determinations made or contracts entered into by the County in relation to such solicitation and (iii) utilize the services of County personnel, procurement processes or financial/accounting systems whenever possible to assist the Authority in carrying out its purposes; and

WHEREAS, the County conducted a procurement process, consisting of the issuance of a request for proposals, to select a firm to provide accounting and auditing services (the “Services”) to the County and selected Marks Paneth LLP (“Marks Paneth”) to provide such services as a result of said procurement process; and

WHEREAS, Marks Paneth was acquired by Mayer Hoffman McCann P.C. (“MHM”) in 2021 and MHM is successor-in-interest to the business of Marks Peneth by virtue of this acquisition and provided Services to the Authority relating to the 2021 and 2022 fiscal years; and

WHEREAS, the Authority wishes to utilize MHM to provide Services to the Authority relating to the 2023 fiscal year; and

WHEREAS, it is in the best interests of the Authority to utilize and engage MHM to provide accounting and auditing services to the Authority, which for accounting purposes is a component unit of the County; and

WHEREAS, it is necessary and desirable for the Authority to engage MHM to audit the financial statements of the Authority for the year-ended December 31, 2023, with payments for such services not-to-exceed the amount approved by the Authority; now therefore, be it

RESOLVED, that the Authority hereby engages MHM to audit the financial statements of the Authority for the fiscal year ending on December 31, 2023, with payments for such services not-to-exceed the amount approved by the Authority, and hereby authorizes the

Chairperson and/or the County Treasurer on behalf of the Authority to execute an industry-standard engagement letter with the firm in connection therewith, a copy of which has been provided to the members.